

sub-title "Annual Reports to be Filed with the State Tax Commission", be and it is hereby repealed.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1947.

Approved February 26, 1947.

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## CHAPTER 28.

(Senate Bill 22)

AN ACT to repeal and re-enact, with amendments, Section 245 of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "Income Tax", relating to the time within which the final return of the income of a decedent shall be filed.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 245 of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "Income Tax", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

245. (Time of Returns.) All returns of income shall be made on or before the 15th day of April succeeding the taxable year except that such returns, if made on the basis of a fiscal year, shall be made on or before the 15th day of the fourth month following the close of such fiscal year, and except that the final return of the income of a decedent shall be filed within a period of 4½ months after the date of death of the decedent. During the period of the present war and for such further period thereafter as the Comptroller by regulation shall prescribe, any person in the armed forces of the United States who is serving outside the continental limits of this country, shall not be required to file a return, which otherwise would be due by such person hereunder, until three months from the time such person returns permanently to the continental limits of this country.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1947.

Approved February 26, 1947.