

(c) The Comptroller shall pay all amounts not required for the payment of salaries and expenses and provisions for refunds in accordance with sub-sections (a) and (b) of this section, into the general funds of the State.

SHORT TITLE

307. This sub-title may be referred to as the "Retail Sales Tax Act".

SEC. 2. *And be it further enacted*, That if any section, sub-section, sentence, clause or other provision of this sub-title or the application thereof to any person or circumstance is held invalid or unconstitutional, such invalidity or unconstitutionality shall not affect the remaining provisions of this sub-title and the application of such provisions to other persons or circumstances. If an exemption or exception from the tax is held invalid, the tax shall apply without such exemption or exception.

SEC. 3. *And be it further enacted*, That all laws or parts of laws, whether public general or public local laws, inconsistent with the provisions of this Act, be and they are hereby repealed to the extent of such inconsistency.

SEC. 4. *And be it further enacted*, That this Act shall take effect July 1, 1947.

Approved March 29, 1947.

CHAPTER 282.

(Senate Bill 18)

AN ACT to repeal and re-enact, with amendments, Sub-section (i) of Section 230B of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "Income Tax", as said section was amended by Chapter 92 of the Acts of 1945, eliminating unnecessary provisions.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Sub-section (i) of Section 230B of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "Income Tax", as said section was amended by Chapter 92 of the Acts of 1945, be