

in contemplation of death, or intended to take effect in possession at or after the death of a decedent, including property in which the decedent, prior to his death, had an interest as joint tenant or tenant in common, and including property over which the decedent retained any dominion during his lifetime, except, however, any interest, legal or equitable of any surviving spouse in any free-share account in any building or homestead association or in any monies on deposit in the names of husband and wife passing to such surviving spouse. The reservation of a beneficial interest in favor of the decedent or of a power of revocation, absolute or conditional or of a power of appointment by will or otherwise, in or over any property passing subject to the tax imposed by this sub-title, shall be deemed to constitute dominion within the meaning of this section. In cases of joint tenancy, where the interests are not otherwise specified or fixed by law, the interest passing shall be determined by dividing the value of the property by the number of joint tenants. Provided, however, that any legacy or bequest to any person or body corporate, the value of which does not exceed one hundred dollars, shall be exempt from the payment of any tax under the provisions of this sub-title.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1937.

Approved May 18, 1937.

CHAPTER 190.

AN ACT to add ten new sections to Article 18 of the Code of Public Local Laws of Maryland (1930 Edition), title "Queen Anne's County", sub-title "Liquor and Intoxicating Drinks", said new sections to be known as Sections 301H to 301Q, both inclusive, and to follow immediately after Section 301G of said Article, said new sections relating to the sale, possession and handling of intoxicating liquors and providing mode of prosecution and penalties for violations of its provisions.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That ten new sections be and they are hereby added to Article 18 of the Code of Public Local Laws of Maryland (1930 Edition), title "Queen Anne's County", sub-title "Liquor and Intoxicating Drinks", said new sections to be known as Sections 301H to 301Q, both inclusive, to follow immediately after Section 301G of said Article and to read as follows: