

of the Treasury twenty days or more before the entry of such decree.

(b) No articles of dissolution of any corporation of this State shall be received for record by the State Tax Commission unless such articles of dissolution specifically state that notice that dissolution of such corporation had been authorized had been mailed by registered mail to the Comptroller of the Treasury twenty days or more before such receipt for record.

(c) Whenever a corporation of this State is dissolved in any manner whatsoever it shall be the duty of the receiver, trustee or other person winding up its affairs to pay or provide for the payment of all State and local taxes payable by such corporation (other than taxes on real estate), whether or not such taxes are in arrears, before paying or providing for the payment of any other debts of such corporation or making or providing for any other payment from or distribution of its assets, except for necessary expenses of winding up.

SEC. 2. *And be it further enacted*, That this Act is hereby declared to be an emergency law and necessary for the immediate preservation of the public safety, and, being passed upon a ye and nay vote, supported by three-fifths of all members elected to each of the two Houses of the General Assembly, the same shall take effect from the date of its passage.

Approved May 18, 1937.

CHAPTER 199.

AN ACT to repeal and re-enact with amendments Sections 97, 100, 102, 106, 107, 108 and 115 of Article 12 of the Code of Public Local Laws of Maryland (1930 Edition), title "Garrett County", sub-title "County Treasurer", relating to the bond of the Treasurer of Garrett County and security for deposits in bank, providing for the removal of said Treasurer for failure to collect taxes as required by law and making the calendar year the fiscal year for said county.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Sections 97, 100, 102, 106, 107, 108 and 115 of Article 12 of the Code of Public Local Laws of Maryland (1930 Edition), title "Garrett County", sub-title "County Treasurer", be and they are hereby repealed and re-enacted with amendments to read as follows:

97. The legal voters of said Garrett County, shall on the Tuesday after the first Monday in November, nineteen hundred