

completed, and one-third when the work is completed and accepted by said Commissioners.

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 health and safety, and being passed upon a ye and nay vote, supported by three-fifths of all the 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 28, 1937.

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## CHAPTER 11.

AN ACT to repeal and re-enact, with amendments, Sections 37A, 38, 38A, 41, 41A, 41B and 41C of Article 2B of the Annotated Code of Maryland (1935 Supplement), title "Alcoholic Beverages", sub-titles "Excise Tax" and "Manufacturers' Tax on Distilled Spirits", as said sections were enacted by Chapter 10 of the Acts of the Special Session of 1936 and Chapter 231 of the Acts of the Regular Session of 1937; to repeal and re-enact with amendments Section 73 of Article 56 of the Annotated Code of Maryland (1935 Supplement), title "Licenses", sub-title "Tax on Admissions" as said section was amended by Chapter 231 of the Acts of the Regular Session of 1937; to repeal and re-enact with amendments Section 212 of Article 81 of said Annotated Code, title "Revenue and Taxes", sub-title "Tax on Toilet Articles and Cosmetics", as amended by Chapter 231 of the Regular Session of 1937; to add two new sections to Article 81 of the Annotated Code of Maryland (1935 Supplement), to be under the sub-title "Tax on the Recordation of Instruments in Writing", said new sections to be known as Sections 213 and 214, to follow immediately after Section 212 of said Article, imposing a tax upon the recordation of instruments in writing; to add a new section to Article 56 of the Annotated Code of Maryland (1935 Supplement), said new section to be known as Section 188A, to follow immediately after Section 188 of said Article, imposing a tax upon the registration of persons holding a license to operate motor vehicles in this State except chauffeurs; to add a new section to Article 56 of the Annotated Code of Maryland (1935 Supplement), title "Licenses", said new section to be known as Section 23A, to follow immediately after Section 23 of said Article, imposing a