

23B. Every person, firm or corporation keeping, maintaining or operating for public entertainment within the State of Maryland, any music box, mechanical player piano, graphophone, or other similar mechanical musical device played by the insertion of a coin or token, shall obtain an annual State-wide license therefor from the Clerk of the Circuit Court of any County, or the Clerk of the Court of Common Pleas of Baltimore City, and shall pay therefor the sum of \$15.00 for each such machine or device. Each machine or device licensed shall have affixed to it a metal tag issued by the Clerk, showing that the fee for the current year has been paid. All licenses shall expire on the thirtieth day of April of each year, shall be transferable, and shall be prorated monthly. Any person, firm or corporation keeping, maintaining or operating any such machine or device without a license, shall be guilty of a misdemeanor, and upon conviction thereof, shall be fined \$100.00. All license fees collected under the provisions of this section, shall be paid to the Comptroller for deposit in the "State Fund for Aid to the Needy", and be disbursed therefrom in the manner and for the purposes prescribed by law.

SEC. 8. *And be it further enacted*, That a new sub-title and thirty-seven new sections be and they are hereby added to Article 81 of the Annotated Code of Maryland (1935 Supplement), to be known as "Income Tax", said new sections to be known as Sections 215 to 251, inclusive, to follow immediately after Section 214 of said Article, and to read as follows:

215. DEFINITIONS. For the purposes of this sub-title and unless otherwise required by the context:

- (a) The word "Comptroller" means the State Comptroller.
- (b) The word "person" means an individual, a fiduciary, a trust or estate, a partnership or a corporation.
- (c) The word "taxpayer" means any person required by this sub-title to pay a tax or file a report.
- (d) The word "partnership" includes all co-partners, whether general or special, and whether limited or unlimited; it includes also joint enterprises.
- (e) The word "individual" means all natural persons, whether married or unmarried; and also all trusts, estates and fiduciaries acting for other persons; it does not include corporations or partnerships acting for or in their own behalf.
- (f) The words "taxable year" mean the calendar year or the fiscal year ending during such calendar year upon the