

Taxes," sub-title "Collateral Inheritance Tax," and to be known as Section 105A, providing for the exemption from the payment of the collateral inheritance tax of bequests not exceeding Five Hundred Dollars (\$500.00), for the perpetual upkeep of a grave or graves.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That a new section be, and the same is hereby added to Article 81 of the 1929 Supplement to the Annotated Code of Public General Laws of Maryland, entitled "Revenue and Taxes," sub-title "Collateral Inheritance Tax," said new section to follow immediately after Section 105 of said Article, to be known as Section 105A, and to read as follows:

105A. Monies bequeathed for the perpetual upkeep of a grave or graves shall not be subject to payment of a collateral inheritance tax, provided, however, that such exemption shall not exceed the sum of Five Hundred Dollars (\$500.00).

SEC. 2. *And be it further enacted,* That this Act shall take effect on June 1st, 1933.

Approved April 21, 1933.

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#### CHAPTER 324.

AN ACT to add a new Section to Article 78B of the Code of Public General Laws of Maryland, Edition of 1924, entitled "Racing Commission", said new section to follow immediately after Section 12, and to be known as Section 12A of said Article, to impose a tax of 1% on all sums wagered on all races conducted by licensees within the State of Maryland, except bona fide County Fairs or Agricultural Exhibits.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That a new Section be, and the same is hereby added to Article 78B of the Code of Public General Laws of Maryland, Edition of 1924, said new section to follow immediately after Section 12, to be known as Section 12A of said Article, and to read as follows:

12A. In addition to the license fee and other taxes imposed by law, every person, firm, association or corpora-