written approval of the Board of Public Works, is authorized and empowered to destroy the same even though the statutes require said originals to be kept permanently. After such records are destroyed, the custodian thereof shall file with the Hall of Records a list of all papers, books, documents and files destroyed and a certificate of destruction. Such lists shall be retained in the custody of the Archivist, and shall be available at reasonable times to inspection by the members of the public. Nothing in this section shall authorize the destruction of (a) papers, books, documents or files which have been in custody for a period of less than three years [or such other period as may be expressly prescribed by statute, (b) public records required by statute to be maintained permanently, (c)], (b) permanent books of account, [(d)] (c) the records of any Court of record in this State; but old records of which accurate transcriptions have been made and placed in use, under the terms of Article 26, Section 14, and the "housekeeping" records or the records of internal management of the offices of Clerks of Court and Registers of Wills shall not be considered "records of a Court" for the purpose of Sections 154-156 and shall be subject to disposal as described above, provided, however, that the books, accounts, and records pertaining to the financial operations of any agency or department, officers, boards and commissions of The State of Maryland, and of all Clerks of Courts, Registers of Wills, and all Collectors of State Taxes of the State of Maryland, including the City of Baltimore, insofar as they affect the collection of State Taxes, shall not be destroyed until such time as the requirements of Article 19, Sections 29 to 34, inclusive (1951 Annotated Code), relating to the audit of such books, accounts and records by the State Auditor, shall have been complied with.

Sec. 2. And be it further enacted, That this Act shall take effect June 1, 1955.

Explanation: Italics indicate new matter added to existing law.

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

## OPINIONS OF THE ATTORNEY GENERAL

The first Opinion of the Attorney General given here below finishes the business of the records of the Board of Medical Examiners (Homeopathic) which began last year when the Attorney General refused us permission to return these records to the reactivated Board. In accordance with this second opinion, we returned the records and received the receipt which we had been asked to procure.