

Susquehanna Flats. In case any section or provision of this Act shall be held unconstitutional or invalid, the same shall not be held to affect any other section or provision of this Act.

SEC. 5. *And be it further enacted*, That this Act shall go into effect on June 1st, 1918.

Approved April 10th, 1918.

CHAPTER 469.

AN ACT to repeal and re-enact with amendments Section 167 and Section 177 of Article 81 of the Code of Public General Laws of Maryland (being Bagby's Edition of Annotated Civil Code of Maryland, published 1911), said amendments being designed to exclude foreign guano, phosphate and fertilizer companies from the list of corporations and others required to pay a gross receipts tax, and providing that foreign guano, phosphate and fertilizer companies shall be subject to and required to pay the franchise tax imposed on foreign corporations by the provisions of Section 95 of Article 23 of the Code of Public General Laws of Maryland.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 167 and Section 177 of Article 81 of the Code of Public General Laws of Maryland (being Bagby's Edition of Annotated Civil Code of Maryland, published 1911), be and the same are hereby repealed and re-enacted with amendments so as to read respectively as follows:

Section 167. A State tax or a franchise tax is hereby levied annually upon the gross receipts of all railroad companies whose roads are worked by steam power, incorporated by or under the authority of this State or any other State, Territory, District of Columbia or foreign country, and doing business in this State, such State tax being as follows, to wit: One and one-quarter per centum on the first \$1,000 per mile of gross earnings, or on the total earnings if they are less than \$1,000 per mile, and two per centum on all gross earnings above \$1,000 and up to \$2,000 per mile; and when the earnings exceed \$2,000 per mile two and one-half per centum on all earnings above that sum; a State tax, as a franchise tax of two and one-half per centum upon the gross receipts or earnings of every telegraph or cable, express or transportation,