

the mortgagee against loss from being endorser or security, nor to any mortgages given by brewers to malsters to secure the payment to the latter of debts contracted by the former for malt and other material used in the making of malt liquors; nor are the provisions hereof intended to apply to deeds of trust in the nature of mortgages or any other deeds of trust to secure bonds, notes or other obligations.

3. In Baltimore and Prince George's Counties no mortgage or deed in the nature of a mortgage shall be a lien or charge on any estate or property for any other or different principal sum or sums of money than the principal sum or sums that shall appear on the face of such mortgage and be specified and recited therein, and particularly mentioned and expressed to be secured thereby at the time of executing the same; this not to apply to mortgages to indemnify the mortgagee against loss from being endorser or security; nor are the provisions hereof intended to apply to deeds of trust in the nature of mortgages or any other deeds of trust to secure bonds, notes or other obligations.

Approved April 9, 1924.

CHAPTER 225.

AN ACT to repeal and re-enact with amendments Section 162 of Article 81 of the Annotated Code of Public General Laws of Maryland, title "Revenue and Taxes," sub-title "State Tax Commissioner," by including life insurance companies with fire insurance companies in regard to deductions for mortgages on real or leasehold property.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 162 of Article 81 of the Annotated Code of Public General Laws of Maryland, title "Revenue and Taxes," sub-title "State Tax Commissioner," be and the same is hereby repealed and re-enacted with amendments so as to read as follows:

162. At the time of making the returns of stockholders to the County Commissioners and Appeal Tax Court of Baltimore City, as required by law, the president or other proper officer of every bank or other incorporated institution incorporated under the laws of this State or doing business therein, and of every joint stock company doing business in this State, shall furnish to the County Commissioners of each county in which