

State, prescribed by Section 167, which shall be paid and collected in a manner provided now or hereafter by law; and the real and personal taxable property belonging to such respective railroad companies shall be subject to county and municipal taxation to this State, in the respective counties and cities in which such property is located; and where such respective railroad companies are subject to such gross receipts tax for State purposes, their shares of stock and real or personal property shall not be subject to taxation for State purposes, and when such real or personal property of such respective railroad companies is subject to county and municipal taxation, their respective shares of stock shall not be subject to county and municipal taxation, but the capital stock and property of all other corporations which are subject to a tax upon their gross receipts, other than railroad companies, shall be valued, assessed and taxed for State, county and municipal purposes, like the capital stock and property of other corporations under this Article.

Approved April 9, 1924.

#### CHAPTER 226.

AN ACT to repeal and re-enact with amendments Section 1 of Chapter 203 of the Acts of 1918, entitled "An Act to authorize the county school superintendents of Maryland to enlarge the usefulness and increase the efficiency of public property," providing that public school houses in the counties may be used for the meetings and entertainments of the American Legion.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 1 of Chapter 203 of the Acts of 1918, entitled "An Act to authorize the county school superintendents of Maryland to enlarge the usefulness and increase the efficiency of public property," be and it is hereby repealed and re-enacted with amendments, to read as follows:

1. The county school superintendents of Maryland be, and are hereby authorized to enlarge the usefulness and increase the efficiency of public property by allowing the use of public school houses for farmers' meetings, public speakings, lectures, entertainments, church festivals, Red Cross meetings, Y. M. C. A. meetings, meetings and entertainments of the American Legion and any other purposes which are for the civic welfare.

SEC. 2 *And be it further enacted,* That this Act shall take effect June 1, 1924.

Approved April 9, 1924.