

ty Collectors'', to be known as Section 39A, to follow immediately after Section 39, and to read as follows:

39A. It shall be unlawful from and after the 1st day of July, 1927, for the County Commissioners of Howard County to make, or issue, any promissory notes, script, certificates of indebtedness or certificates that money will be levied for any particular purpose or for the use of any person. Any County Commissioner of Howard County signing any such promissory note, script, certificate of indebtedness or certificate that money will be levied for any particular purpose or for the use of any person, shall be guilty of a misdemeanor and, on conviction thereof, shall pay a fine of not less than Two Hundred and Fifty Dollars (\$250.00) or more than One Thousand Dollars (\$1,000.00), in the discretion of the Court, and the costs of the prosecution. Provided, however, that nothing in this Section contained shall prevent the County Commissioners of Howard County from issuing bonds on the faith and credit of said County when the issuance of the same has been expressly authorized by the General Assembly of Maryland.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1st, 1927.

Approved April 5, 1927.

CHAPTER 452.

AN ACT to repeal and re-enact, with amendments, Section 175 of Article 81 of the Annotated Code of Maryland, Edition of 1924, title "Revenue and Taxes," sub-title "Tax on Gross Receipts of Certain Corporations."

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 175 of Article 81 of the Annotated Code of Maryland, Edition of 1924, Title "Revenue and Taxes," sub-title "Tax on Gross Receipts of Certain Corporations," be, and the same is hereby repealed and re-enacted, with amendments, so as to read as follows:

175. The terms "gross receipts," "gross receipts or earnings," "total receipts or revenues," "gross receipts or revenues," "gross receipts and revenues," as used in sections one hundred and seventy-two, one hundred and seventy-three and one hundred and seventy-four, shall not include any income