

of such motor vehicles as are herein defined from any regulation otherwise imposed by law or lawful authority.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1st, 1929.

Approved April 2, 1929.

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## CHAPTER 226.

AN ACT to re-codify and revise the revenue and tax laws of Maryland.

WHEREAS, Chapter 687 of the Acts of Assembly of 1927 authorized the appointment of a Tax Revision Commission, and

WHEREAS, Said Commission was duly appointed and has reported in favor of a recodification and revision of the tax laws of this State, and

WHEREAS, It is desired to approve the recodification recommended by said Commission and to enact the same into law.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Article 81 of the Code of Public General Laws of Maryland (1924), entitled "Revenue and Taxes," be and it is hereby repealed, and that a new article, with the same title and appropriate sub-titles, be and it is hereby enacted in lieu thereof to read as follows:

### ARTICLE 81—REVENUE AND TAXES.

#### *Rules of Construction.*

1. The provisions of this article, so far as they are substantially the same as existing statutes, shall be construed as continuations thereof, and as intended to make no substantive change in existing laws, except so far as such change shall be clearly manifest; and no implication of a change of intent shall arise by reason of a change in words or phraseology, or by reason of a relocation or rearrangement of sentences, phrases,