

necessary as to the time of purchase, the purchase price, and other information relative to the determination of the fair market value. The Commissioner of Motor Vehicles shall remit all sums collected under the provisions of this section to the State Comptroller, who shall pay the same into a special account in the general treasury, to be known as the "State Emergency Relief Fund," and disburse the same for the purposes and in the manner provided in the succeeding sections of this Act.

72CCC. Registered motor vehicle dealers, in making their reports and returns to the State Comptroller for the purpose of paying the gross receipts tax imposed by Section 72CC, shall be permitted to deduct all gross sales of motor vehicles from their total gross sales and shall pay the said Comptroller the one per cent. tax on the remainder of their gross sales.

SEC. 2. *Be it further enacted*, That should this act or any section of this act be held to be invalid for any reason, such holding shall not be construed as effecting the validity of chapter 188 of the acts of 1935 commonly known as the Emergency Gross Receipts Tax, it being the Legislative intent that said act known as the Emergency Gross Receipts Tax shall stand, notwithstanding the invalidity of any section or part of a section or any part of this act.

SEC. 3. *And be it further enacted*, That this Act is hereby declared to be an emergency law and necessary for the immediate preservation of the public health and safety, and having been passed upon by a yea and nay vote, supported by three-fifths of all of the members elected to each of the two Houses of the General Assembly, the same shall take effect from the date of its passage.

Approved April 4, 1935.

CHAPTER 540.

AN ACT to repeal and re-enact, with amendments, Section 225 of Article 10 of the Code of Public Local Laws of Maryland (1930 Edition), title "Dorchester County," sub-title "East New Market," providing that certain persons owning property in the town of East New Market shall have the right to vote at town elections.