

SEC. 1A. *And be it further enacted*, That Section 11 of Chapter 259 of the Acts of 1933 be and it is hereby repealed.

SEC. 2. *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 passed by a yea and nay vote, supported by three-fifths of all 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: May 17, 1935.

CHAPTER 188.

AN ACT to add a new sub-title and seventeen new sections to Article 56 of the Annotated Code of Maryland, 1929 Supplement, title "Licenses," said new sub-title to be known as "Emergency Gross Receipts Tax," and said new sections to be known as Sections 72-A, 72-B, 72-C, 72-D, 72-E, 72-F, 72-G, 72-H, 72-I, 72-J, 72-K, 72-L, 72-M, 72-N, 72-O, 72-P and 72-Q, to follow immediately after Section 72 of said Article, providing for the levy and collection of a tax for the privilege of engaging in the business of selling tangible personal property at retail at the rate of 1% of the gross receipts from such sales; providing for the appropriation of the receipts from said tax to the purposes of unemployment relief and old age pensions; providing the method and manner of collecting said tax; and imposing penalties for violations of the provisions of this Act.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That a new sub-title and seventeen new sections be and the same are hereby added to Article 56 of the Annotated Code of Maryland, 1929 Supplement, title "Licenses," said new sub-title to read "Emergency Gross Receipts Tax" and said new sections to be known as 72-A, 72-B, 72-C, 72-D, 72-E, 72-F, 72-G, 72-H, 72-I, 72-J, 72-K, 72-L, 72-M, 72-N, 72-O, 72-P, and 72-Q, to follow immediately after Section 72 of said Article and to read as follows:

EMERGENCY GROSS RECEIPTS TAX

72-A. DEFINITIONS. The following words, terms and phrases when used in this Act shall have the meaning