

CHAPTER 301.

AN ACT to repeal and re-enact with amendments Section 15 of Article 97 of the Code of Public General Laws of Maryland (1924 Edition), title "Weights and Measures."

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 15 of Article 97 of the Code of Public General Laws of Maryland (1924 Edition), title "Weight and Measures," be and the same is hereby repealed and re-enacted with amendments so as to read as follows:

15. The units or standards of measures of capacity for liquids designated in this Article shall be based on a liquid gallon, or two hundred and thirty-one cubic inches; thirty-one and one-half gallons equalling one barrel, and two barrels one hogshead, continual divisions of the gallon by two, equalling half-gallons, quarts, pints, half-pints and gills. Ice Cream, frozen custard, ice milk, milk sherbet, water ice or ice sherbet sold in packages or containers of one gill or more shall, for the purposes of this Section, be deemed to be a liquid. Any person, firm or corporation selling ice cream, frozen custard, ice milk, milk sherbet, water ice or ice sherbet in packages or containers containing one gill or more which do not conform to the divisions of the gallon as prescribed in this Section shall be guilty of a misdemeanor and, upon conviction, be fined not less than Twenty-five Dollars (\$25.00) nor more than One Hundred Dollars (\$100.00) for each and every offense.

Approved April 18, 1935.

CHAPTER 302.

AN ACT providing for the taxation of income received by residents of this State from intangible personal property held by trustees or other fiduciaries not residents of this State, by repealing and re-enacting with amendments Section 4 of Article 81 of the Annotated Code of the Public General Laws of Maryland (1929 Supplement), title "Revenue and Taxes," sub-title "Classification of Taxes," by adding two new sections to be known as Sections 141A and 141B, respectively, to said Article 81, under the sub-title "Special Taxes," with a new sub-head-