

SEC. 19. *And be it further enacted*, That Section 6(2) of Article 81 of the Annotated Code of Maryland, (1935 Supplement) title "Revenue and Taxes", sub-title "What shall be Taxed and Where", be, and the same is hereby repealed and re-enacted, with amendments, so as to read as follows:

(2) All tangible personal properties located in this State, by whomsoever owned, in the county and/or city in which the same are respectively permanently located, (a) provided that rolling stock of railroads worked by steam shall be taxed only as provided in Section 2(d)<sup>1</sup>; and (b) provided further that tangible personal property located in this State, and not permanently located in any county or city shall be subject to taxation in the county and/or city where the owner resides or has his or its principal office or place of business in this State.

SEC. 20. *And be it further enacted*, That Section 2(9) of Article 81 of the Annotated Code of Maryland (1935 Supplement), title "Revenue and Taxes", sub-title "Rules of Construction", be, and the same is hereby repealed and re-enacted, with amendments, to read as follows:

(9) The phrase "ordinary business corporation" shall mean any corporation having a capital stock, except corporations of the following classes, but only if such corporations are doing business in this State: railroad and other public service corporations operating railroad or other public service properties, lines or works in this State (other than properties, lines or works for transportation by air or transmission by radio), oil pipe-line corporations operating oil pipe-lines in this State, safe deposit and trust companies, building or homestead associations, state, national and savings banks, and savings and finance corporations.

SEC. 21. *And be it further enacted*, That all sums collected by or remitted to the Comptroller under the provisions of this Act, and all sums collected by or remitted to the Comptroller under the provisions of any law repealed, or repealed and re-enacted by this Act, after September 30th, 1939, and any balance remaining in the State Fund for Aid to the Needy on September 30th, 1939, shall be paid into the General Treasury of the State, and disbursed therefrom in the manner and for the purposes prescribed by law.

SEC. 22. *And be it further enacted*, That all Acts and parts of Acts, whether public general or public local, or special, inconsistent with the provisions of this Act, be, and they are hereby repealed to the extent of such inconsistency.

<sup>1</sup> See Ch. 434, Acts of 1939.