

SEC. 23. *And be it further enacted*, That if any one or more sections, clauses, sentences or parts of this Act shall for any reason be questioned in any court, and shall be adjudged unconstitutional or invalid, such judgment shall not affect, impair or invalidate the remaining provisions thereof, but shall be confined in its operation to the specific provisions so held unconstitutional or invalid, and the inapplicability or invalidity of any section, clause or provision of this Act in any one or more instances shall not be taken to affect or prejudice in any way its applicability or validity in any other instance.

If any exemption or exception from any tax is held invalid, the tax shall apply without such exemption or exception.

SEC. 24. *And be it further enacted*, That this Act shall take effect from the date of its passage. Notwithstanding the taking effect of this Act, it is hereby declared to be the legislative intent that all taxes imposed by Sections 37, 37A and 41B of Article 2B, Sections 23B, 73 and 74 of Article 56, and Sections 212 and 213 of Article 81, shall continue to accrue to and including September 30th, 1939, in accordance with the provisions of said sections, and be distributed as provided in Section 40A of Article 19. The taxes imposed by Section 12A of Article 78B, as enacted by Chapter 324 of the Acts of 1933, shall continue to accrue to and including August 1st, 1939; and the taxes imposed by Sections 6 (3), 6(4), 6 (5), and 8(c) of Article 81 which shall become due and payable under the existing law before the end of the calendar year 1939, shall be collected; all to the same extent as though this Act had not been adopted, and thereafter, in each case, the provisions of this Act shall apply.

SEC. 25. *And be it further enacted*, That the provisions of this Act, so far as they are substantially the same as existing statutes, shall be construed as continuations thereof; and all laws repealed by this Act shall nevertheless remain in force for the assessment and collection of any tax levied, incurred or accrued, or the enforcement of any penalty incurred, or the punishment of any crime committed, prior to the effective date of this Act, or the respective parts thereof, as the case may be.

Approved April 13, 1939.

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CHAPTER 278.

(House Bill 462)

AN ACT to repeal and re-enact, with amendments, Sections 3, 4, 5, sub-section (b) of Section 6, sub-section (c) of Section 7, sub-section (k) of Section 11, Section 12, sub-section (a)