

days from the date of the order, action or refusal to act of the State Tax Commission, or if an address shall have been filed as hereinabove provided, then within thirty days after the mailing, postage prepaid, of a copy of such order, action or refusal to act, to such address.

SEC. 18. *And be it further enacted*, That all acts and parts of acts, whether public general, public local or special, and all charters or ordinances of any city or resolutions of the County Commissioners inconsistent with the provisions of this Act be and they are hereby repealed to the extent of such inconsistency; provided that all laws, charters, ordinances and resolutions repealed by this Act shall nevertheless remain in force for the assessment and collection of any tax levied or incurred, or the enforcement of any penalty incurred, or the punishment of any crime committed, prior to January 1, 1940; provided further, that nothing herein contained shall affect any contract by way of exemption from taxation or other contract the obligation of which the State is precluded from impairing by the Constitution of the United States. And without limiting in any respect the generality of the foregoing language, it is hereby expressly declared that all State taxes for the year 1939 and previous years, and all county and city taxes levied or which ought to have been levied before January 1, 1940, shall in all respects be levied, assessed, collected and paid as if this Act had never been passed.

SEC. 19. *And be it further enacted*, That if any provision of this Act, or the application thereof to any person or circumstance, is held invalid, the remainder of the Act, and the application of such provision to other persons or circumstances shall not be affected thereby.

SEC. 20. *And be it further enacted*, That this Act shall take effect January 1, 1940.

Approved May 3, 1939.

---

CHAPTER 388.

(Senate Bill 247)

AN ACT to repeal and re-enact, with amendments, Sections 225B and 225C of Article 16 of the Annotated Code of Maryland (1935 Supplement), title "Chancery", subtitle "Pleadings, Practice and Process".