

7(17) Five Hundred Dollars (\$500) in value of household furniture and effects in this State held for the household use of the owner or members of his family, and not held or employed for purposes of profit or in connection with any business, profession or occupation; provided that any County, in the discretion of the County Commissioners, may levy, for county taxation only, upon such household furniture and effects in excess of One Hundred Dollars (\$100) in value. The County Commissioners of the several Counties and the Mayor and City Council of Baltimore are hereby authorized to provide, by resolution or ordinance, for the complete exemption of all such household furniture and effects from county or city taxation. In any county or the City of Baltimore in which such resolution or ordinance is passed, such household furniture and effects shall also be exempt from taxation for State purposes.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1941.

Approved May 6, 1941.

CHAPTER 771.

(House Bill 301)

AN ACT to add a new section to Article 93 of the Annotated Code of Maryland (1939 Edition), title "Testamentary Law", said new section to be known as Section 151A, and to follow immediately after Section 151 of said Article, to provide for payment into court of money or other property which is the subject of testamentary disposition to, or for the use of non-residents of the United States of America.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That a new section be and it is hereby added to Article 93 of the Annotated Code of Maryland (1939 Edition), title "Testamentary Laws", said new section to be known as Section 151A, to follow immediately after Section 151 of said Article, and read as follows:

151A. Where it shall appear that a legatee, distributee or beneficiary of a trust or other testamentary disposition is a non-resident of the United States of America and would not have the benefit or use or control at its full value of money or other property comprising such legacy, distributive share, benefit or trust, or where other special circumstances make it