

real estate, such excess shall be paid upon the distribution of the proceeds of the sale thereof; but in the event the tax payable on the portion of the proceeds of the sale of said real estate distributable as hereinabove mentioned, should be less than the tax already paid on the appraised value of said real estate, the difference shall be refunded, without interest, by the Comptroller, upon a claim for such refund being properly made and presented to him.

SEC. 4. *And be it further enacted*, That this Act shall take effect June 1, 1941, and shall be applicable with respect to the estates of all decedents dying after May 31, 1941.

Approved May 6, 1941.

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## CHAPTER 783.

(House Bill 479)

AN ACT to add two new sections to Article 16 of the Code of Public Local Laws of Montgomery County (1939 Edition), being Article 16 of the Code of Public Local Laws of Maryland (1930 Edition), title "Montgomery County", sub-title "Fire Companies", said new sections to be known as Sections 332A and 332B, respectively, and to follow immediately after Section 332 of said Article, relating to the organization of fire companies and rescue squads, and providing for the primary responsibility of fire companies in Bethesda.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That two new sections be and they are hereby added to Article 16 of the Code of Public Local Laws of Montgomery County (1939 Edition), being Article 16 of the Code of Public Local Laws of Maryland (1930 Edition), title "Montgomery County", sub-title "Fire Companies", said new sections to be known as Sections 332A and 332B, respectively, to follow immediately after Section 332 of said Article, and to read as follows:

332A. From and after the effective date of this Act no fire company, fire department or fire rescue squad, volunteer or otherwise, shall be organized in Montgomery County, unless such fire company, fire department or fire rescue squad shall first apply to and receive the approval of the Board of County Commissioners for such organization.