

under oath as to all real or personal property, including bank or building or homestead association accounts, in which his decedent had an interest as joint tenant at the time of his death, so far as the same is known to the executor. If the executor knows of no such property the report shall so state. At the same time the executor shall report under oath to the Department any transfers of a material part of his decedent's property, in the nature of a final disposition or distribution thereof, made by his decedent within two years prior to his death, other than bona fide sales for an adequate and full consideration in money or money's worth, so far as the same are known to the executor. If the executor has no knowledge of any such transfers the report shall so state. If any such jointly owned property or any such transfers shall thereafter come to the knowledge of the executor he shall immediately report the same to the Department.

SEC. 3. *And be it further enacted*, That if a Department of Revenue and Taxes should not be created at the present session of the General Assembly of Maryland, then all powers and duties conferred or imposed upon the said Department by this Act shall be transferred and be conferred and imposed upon the several Registers of Wills in this State, and wherever the word "Department" appears in this Act, the words "Register of Wills" shall be substituted.

SEC. 4. *And be it further enacted*, That all Acts or parts of Acts, whether public general or public local, or special, inconsistent with the provisions of this Act be and the same are hereby repealed.

SEC. 5. *And be it further enacted*, That this Act shall take effect October 1, 1941.

Approved May 6, 1941.

CHAPTER 791.

(House Bill 664)

AN ACT to add a new section to Article 56 of the Annotated Code of Maryland (1939 Edition), title "Licenses", sub-title "Mode of Issuing—General Provisions", to follow immediately after Section 1 of said Article and to be known as Section 1A, relating to applications for and the issuance of certain types of licenses; to repeal and re-enact, with amendments, Section 6 of said Article, sub-title "Mode of Issuing