

allocating the business income of corporations as may justly and fairly determine the portion thereof derived from or reasonably attributable to the trade or business carried on within this State.

SEC. 19. *And be it further enacted*, That as used in this Act the word "Department" shall mean the State Tax Commission of Maryland.

SEC. 20. *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, sentence 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.

SEC. 21. *And be it further enacted*, That all Acts and parts of Acts, whether Public General or Public Local, inconsistent with the provisions of this Act, be and the same are hereby repealed to the extent of such inconsistency.

SEC. 22. *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far as they are substantially the same as existing statutes, shall be construed as continuations thereof; and all laws repealed by this Act shall nevertheless remain in force for the assessment and collection of any tax levied, incurred or accrued (except taxes with respect to income received or accrued during the calendar year 1941 or during any fiscal year ending in 1941), or the enforcement of any penalty incurred, or the punishment of any crime committed, prior to the effective date of this Act.

SEC. 23. *And be it further enacted*, That this Act shall take effect on October 1, 1941.

Approved May 26, 1941.

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CHAPTER 913.

(House Bill 851)

AN ACT to declare the sanction and consent of the General Assembly of Maryland to sundry gifts, bequests and devises contained in the Last Wills and Testaments of certain per-