

and being passed by a yea and nay vote supported by three-fifths of all the members elected to each of the two Houses of the General Assembly the same shall take effect from the date of its passage.

Approved April 15, 1941.

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CHAPTER 36.

(Senate Bill 92)

AN ACT to repeal and re-enact, with amendments, Sections 227, 230, 233, 234, 245 and 249 of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Income Tax"; to repeal and re-enact, with amendments, Section 2 of Article 38 of said Code, title "Fines and Forfeitures"; to repeal and re-enact, with amendments, Section 42 of Article 87 of said Code, title "Sheriffs", sub-title "Fines and Penalties"; to repeal the sub-title "Auctions" and Sections 316 to 357, inclusive, of the Charter and Public Local Laws of Baltimore City (1938 Edition), Section 528 of said Local Laws, sub-title "Fines and Forfeitures", and Section 810 of said Local Laws, sub-title "Pawnbrokers", to repeal the sub-title "Brokers" and Sections 13 to 22, inclusive, of Article 56 of the Annotated Code of Maryland (1939 Edition), title "Licenses", and the sub-title "Junk Dealers", and Section 279 of said Article; to repeal and re-enact, with amendments, Section 4 of Article 81 of said Code, title "Revenue and Taxes", sub-title "Classification of Taxes"; to repeal and re-enact, with amendments, Section 10 (b) of Article 81 of said Code, title "Revenue and Taxes", sub-title "By Whom Assessments Shall Be Made"; to enact a new section to be added to Article 81 of said Code, title "Revenue and Taxes", sub-title "What Shall be Taxed and Where", said new section to follow immediately after Section 8 of said Article, to be known as Section 8½, providing for the levy and collection of taxes on corporations entitled, under a contract with this State, to an exemption from any ordinary or special state, county or city tax; to enact a new section to be added to Article 81 of said Code, title "Revenue and Taxes", sub-title "Rate of Tax", said new section to follow immediately after Section 25 (e) of said Article, to be known as Section 25 (f), providing for the rate of tax on intangible personal property subject to taxation under Section 8½ of Article 81 as enacted by this Act, and for the collection of such tax with