

held invalid, the tax shall apply without such exemption or exception.

SEC. 14. *And be it further enacted*, That all Acts and 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public general or public local, or special, inconsistent with the provisions of this Act, be and the same are hereby repealed to the extent of such inconsistency.

SEC. 15. *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far as they are substantially the same as existing statutes, shall be construed as continuations thereof; and all laws repealed by this Act shall nevertheless remain in force for the assessment and collection of any tax levied, incurred or accrued (except income taxes levied with respect to income received or accrued during the calendar year 1940, or during any fiscal year ending after December 31, 1940), or the punishment of any crime committed, prior to the effective date of this Act, or the respective parts thereof, as the case may be.

SEC. 16. *And be it further enacted*, That this Act shall take effect from the date of its passage, except that Sections 2, 3, 4 and 5 of this Act shall not become effective until the expiration of thirty days from its passage.

Approved February 26, 1941.

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## CHAPTER 37.

(Senate Bill 188)

AN ACT to repeal and re-enact with amendments, Section 80 of Article 24 of the Code of Public Local Laws of Maryland (1930 Edition), title "Worcester County", sub-title "Fire Companies", as said Section was amended by Chapter 118 of the Acts of 1939, providing for payment to an additional fire company.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 80 of Article 24 of the Code of Public Local Laws of Maryland, (1930 Edition), title "Worcester County", sub-title "Fire Companies", as said Section was amended by Chapter 118 of the Acts of 1939, be and it is hereby repealed and re-enacted with amendments to read as follows:

80. The funds so raised by the levy of taxes as aforesaid shall be distributed and expended by the County Com-