

new section to be known as Section 249A and to follow immediately after Section 249 of said Article, relating to the fiscal and taxable year of Worcester County and the date of finality of said county.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That a new section be and it is hereby added to Article 24 of the Code of Public Local Laws of Maryland (1930 Edition), title "Worcester County", sub-title "Revenue and Taxes", said new section to be known as Section 249A, to follow immediately after Section 249 of said Article, and to read as follows:

249A. The taxable year of Worcester County shall be the calendar year, and the fiscal year shall begin on June 1st and shall end on the next succeeding May 31st; and the date of finality as to assessments shall be April 1st of each year.

SEC. 2. *And be it further enacted*, That all laws or parts of laws, whether Public General or Public Local, inconsistent with the provisions of this Act be and they are hereby repealed to the extent of such inconsistency.

SEC. 3. *And be it further enacted*, That this Act is hereby declared to be an emergency law and necessary for the immediate preservation of the public health and safety, 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 May 6, 1941.

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#### CHAPTER 544.

(Senate Bill 435)

AN ACT to repeal and re-enact with amendments Section 12 of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Method of Assessment", providing that certain used motor vehicles shall be excluded in assessing the stock of registered motor vehicle dealers.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 12 of Article 81 of the Annotated