

Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Method of Assessment", be and it is hereby repealed and re-enacted with amendments to read as follows:

12. The stock in business of every person, firm or corporation engaged in any manufacturing or commercial business in this State shall be valued and assessed at its fair average value during the twelve months preceding the date of finality, or the portion of such period during which such stock in business was held, but in the computation of the fair average value of the stock in business of registered motor vehicle dealers, the value of used motor vehicles, titled in Maryland and taken in trade by such dealers as partial payments on the purchase of other motor vehicles, shall be excluded.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1st, 1941.

Approved May 29, 1941.

CHAPTER 545.

(Senate Bill 436)

AN ACT to add a new section to Article 89B of the Annotated Code of Maryland (1939 Edition), title "State Roads", said new section to be known as Section 8A and to follow immediately after Section 8 of said Article, relating to snow removal on the highways of Garrett County.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That a new section be and it is hereby added to Article 89B of the Annotated Code of Maryland (1939 Edition), title "State Roads", said new section to be known as Section 8A, to follow immediately after Section 8 of said Article, and to read as follows:

8A. In removing snow from the highways in Garrett County, the employees of the State Roads Commission shall use due care to void completely blocking entrances to private homes and businesses adjacent to the highway. If, due to unusual circumstances, any such entrance is so blocked, the Commission shall reopen it within a reasonable time. In no case shall the snow removed from the