

generally and which is contained in any tax report or return or any audit thereof or the report of any investigation made with respect thereto, filed pursuant to the tax laws of the State, territory or United States; provided such other State or territory or the Federal Government grants like privileges to the taxing officials of this State, and provided, further, that the State Tax Commission or the Comptroller is satisfied that such information is to be used for tax purposes only. For the purpose of this section, the District of Columbia and any possession of the United States of America shall be considered a territory of the United States, and "taxing officials" shall mean any commission, department of revenue or taxes, comptroller or treasurer, charged by the law of any State or territory generally with the assessment, levying and collection of State taxes, and the United States Treasury Department, and any collector of Internal Revenue of the United States and collector of United States taxes.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1943.

Approved May 6, 1943.

CHAPTER 778.

(Senate Bill 276)

AN ACT to add a new section to Article 72 of the Annotated Code of Maryland (1939 Edition), title "Oysters," sub-title "Reserved Areas," said new section to be known as Section 164A and to follow immediately after Section 164 of said Article, authorizing the Commission of Tidewater Fisheries to plant and transplant seed oysters within the State of Maryland.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That a new section be and it is hereby added to Article 72 of the Annotated Code of Maryland (1939 Edition), title "Oysters," sub-title "Reserved Areas," said new section to be known as Section 164A, to follow immediately after Section 164 of said Article, and to read as follows:

164A. The Commission of Tidewater Fisheries is authorized to plant, to transplant or otherwise to utilize within the State such seed oysters as may be produced from time to time as the result of the planting by the Com-