

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 March 31, 1943.

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CHAPTER 293.

(Senate Bill 238)

AN ACT to repeal and re-enact, with amendments, Sub-section (17) of Section 7 of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "What Shall Be Taxed and Where", as said Sub-section was amended by Chapter 770 of the Acts of 1941, relating to the exemption of household furniture and effects in Wicomico County.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Sub-section (17) of Section 7 of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "What Shall Be Taxed and Where", as said Sub-section was amended by Chapter 770 of the Acts of 1941, be and it is hereby repealed and re-enacted, with amendments, to read as follows:

(17) Five Hundred Dollars (\$500) in value of household furniture and effects in this State held for the household use of the owners or members of his family, and not held or employed for purposes of profit or in connection with any business, profession or occupation; provided that any County, in the discretion of the County Commissioners, may levy, for county taxation only, upon such household furniture and effects in excess of One Hundred Dollars (\$100) in value. All such household furniture and effects owned in Wicomico County shall be completely exempt from all county and State taxation. The County Commissioners of the several Counties, and the Mayor and City Council of Baltimore are hereby authorized to provide, by resolution or ordinance, for the complete exemption of all such household furniture and effects from county or city taxation. In any county or the City of Baltimore in which such resolution or ordinance is passed, such household furniture and effects shall also be exempt from taxation for State purposes.