

(b) The issuance of certificates under a lawfully transacted group life or group disability policy, where the master policy was entered into in a State in which the insurer was then authorized to transact insurance.

(c) The renewal or continuance in force, with or without modification, of contracts otherwise lawful and which were not originally executed in violation of this section.

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

Approved April 30, 1943.

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#### CHAPTER 313.

(House Bill 73)

AN ACT to repeal and re-enact, with amendments, Sub-section (d) of Section 144 of the Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes," as said section was amended by Chapter 912 of the Acts of 1941, exempting certain corporations from the payment of the annual franchise tax.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Sub-section (d) of Section 144 of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes," as said section was amended by Chapter 912 of the Acts of 1941, be and it is hereby repealed and re-enacted, with amendments, to read as follows:

144. (d) Every domestic corporation having no capital stock or having no capital as of the preceding thirty-first day of December or the last day of its preceding fiscal year, as the case may be, except volunteer fire associations, charitable and benevolent institutions, service clubs, social clubs, War Veterans' organizations, cemetery corporations, political clubs, musical or cultural corporations and civic improvement associations, not operated for profit, and every domestic building or homestead association and credit union, shall pay annually for the use of the State, in addition to any other tax imposed by law, a tax of \$10 for its franchise to be a corporation. This sub-section shall not be construed to apply to any incorporated church, parish or other purely religious corporation heretofore or hereafter incorporated by the General Assembly or under the laws of this State, and that no penalty or forfeiture shall