be imposed on any such church, parish, or other religious corporation for failure or refusal to pay the franchise tax mentioned in the sub-section hereby repealed.

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

Approved May 7, 1943.

CHAPTER 314.

(House Bill 96)

AN ACT to repeal and re-enact, with amendments, Sub-section (d) of Section 3 of Article 70A of the Annotated Code of Maryland (1939 Edition), title "Old Age Assistance", as said sub-section was amended by Chapter 290 of the Acts of 1941, and to repeal Sub-section (e) of said Section 3 of said Article, relating to support of parents by children.

Section 1. Be it enacted by the General Assembly of Maryland, That Sub-section (d) of Section 3 of Article 70A of the Annotated Code of Maryland (1939 Edition), title "Old Age Assistance", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

- 3. (d) Has not sufficient income or other available resources to provide a reasonable subsistence compatible with decency and health. Support from children shall be regarded as a potential resource and evaluated as to amount and availability, as determined by rule and regulation of the State Department.
- Sec. 2. And be it further enacted, That Sub-section (e) of Section 3 of Article 70A of the Annotated Code of Maryland (1939 Edition), title "Old Age Assistance" as said sub-section was amended by Chapter 290 of the Acts of 1941, be and it is hereby repealed.
- Sec. 3. And be it further enacted, That this Act shall take effect June 1, 1943.

Approved April 30, 1943.

CHAPTER 315.

(House Bill 111)

AN ACT to repeal and re-enact, with amendments, Section 222 of Article 24 of the Code of Public Local Laws of Maryland