

ately after Section 230 of said Article and to be known as Section 230A; and to provide a credit against income taxes payable.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That a new section be added to Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Income Tax", to follow immediately after Section 230 of said Article, and to be known as Section 230A, said new section to read as follows:

230A. The taxes due and payable by any taxpayer under this sub-title, with respect to taxable income for the calendar years 1942, 1943 and 1944, if the taxpayer's taxable year is the calendar year, or with respect to the first fiscal years ending after December 31, 1942, 1943 and 1944, if the taxpayer's taxable year is a fiscal year, shall be subject to a credit of thirty-three and one-third ( $33\frac{1}{3}$ ) per centum. Each taxpayer shall calculate the tax due by him under this sub-title, without reference to this section, with respect to any of said taxable years, on a return prescribed by the Comptroller, shall deduct from the tax so calculated the credit given by this section, and, in the manner and at the times provided in this sub-title, shall file said return and pay as the total tax due by the taxpayer, the amount of the tax as originally calculated, which shall remain after the deduction herein authorized.

SEC. 2. *And be it further enacted*, That this Act is hereby declared to be an emergency law and necessary for the immediate preservation of the public health and safety, and being passed upon a ye 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 23, 1943.

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#### CHAPTER 320.

(House Bill 94)

AN ACT to propose an amendment to repeal Article 38 of the Declaration of Rights of the Constitution of the State of Maryland, said Article requiring the General Assembly to give its consent to gifts or sales of land to churches and to all gifts made by will to churches and denominations.