8(c) Shares of stock, taxable under the provisions of this Article held in trust by a resident of any county and/or city in this State, in trust for any person residing in any other county and/or city in this State, shall be taxed to the owner of the equitable estate or estates for the time being therein in the county and/or city where he may reside, but shall be payable by and collected from the trustee for the account of the beneficiary.

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 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 May 4, 1943.

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## CHAPTER 485.

### (House Bill 123)

AN ACT to repeal and re-enact, with amendments, Section 157 of Article 33 of the Annotated Code of Maryland (1939 Edition), title "Elections", sub-title "Offenses", as said section was amended by Chapters 777 and 848 of the Acts of 1941, relating to the sale of alcoholic beverages in Baltimore City, Anne Arundel and Howard Counties after the polls have closed on Election Days.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 157 of Article 33 of the Annotated Code of Maryland (1939 Edition), title "Elections", sub-title "Offenses", as said section was amended by Chapters 777 and 848 of the Acts of 1941, be and it is hereby repealed and re-enacted, with amendments, to read as follows:

157. It shall be unlawful for the keeper of any hotel, tavern, store, drinking establishment or any other place where liquors are sold, or for any person or persons, directly or indirectly, to sell, barter, give or dispose of any spirituous or fermented liquors, ale or beer, or intoxicating drinks of any kind within any election district or precinct of this State on the day of any election hereafter to be held in such district or precinct;

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