

"Income Tax", said new section to be known as Section 223 (m), to follow immediately after Section 223 (l) thereof (enacted by Chapter 912 of the Laws of 1941), and to read as follows:

223. (m) Operating revenues (less related expenses) of railroads, other public utilities and contract carriers.

SEC. 14. *And be it further enacted*, That should any section, or part of a section of this Act be held invalid for any reason, such holding shall not be construed as affecting the validity of any remaining section or part of a section, it being the legislative intent that the remainder of this Act shall stand, notwithstanding the invalidity of such section or part of a section.

SEC. 15. *And be it further enacted*, That the provisions of this Act, so far as they are substantially the same as existing statutes, shall be construed as continuations thereof; and all laws repealed by this Act shall nevertheless remain in force for the assessment and collection of any tax levied, incurred or accrued (except taxes with respect to income received or accrued during the calendar year 1943 or any fiscal year ending in 1943), or the enforcement of any penalty incurred, or the punishment of any crime committed, prior to the effective date of this Act.

SEC. 16. *And be it further enacted*, That this Act shall take effect on October 1, 1943.

Approved May 4, 1943.

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## CHAPTER 489.

(House Bill 152)

AN ACT to repeal and re-enact, with amendments, Section 74 of Article 56 of the Annotated Code of Maryland (1939 Edition), title "Licenses", sub-title "Tax on Admissions", as said section was amended by Chapter 823 of the Acts of 1941, to exempt the proceeds from any entertainment or amusement which go to volunteer fire companies.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 74 of Article 56 of the Annotated Code of