to whether the said amendments, insofar as they have increased the rate of tax or have broadened the incidence of the tax, are intended to apply to the estates of persons dying prior to the effective date of such acts; now therefore

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That insofar as Chapter 90 of the Acts of 1935, Chapter 124 of the Acts of 1936, Chapter 189 of the Acts of 1937, and Chapter 790 of the Acts of 1941, the same being codified as Sections 109, 110 and 111 of Article 81 of the Annotated Code of Maryland (1939 Edition), change or increase liability for Inheritance taxes or change the rate of said taxes, the said Acts shall apply to and affect, and were intended to apply to and affect, only the estates of persons dying after the effective dates of the said Acts respectively; and the rate of tax in effect at the date of death of a decedent was in each of said Acts intended to be, and in all cases shall be, the rate applicable to his or her estate.

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 having been 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 7, 1943.

CHAPTER 574.

(House Bill 592)

AN ACT to repeal and re-enact, with amendments, Section 14 of Article 88B of the Annotated Code of Maryland (1939 Edition), title "State Police", authorizing the Superintendent of State Police to prescribe and impose fines for violations of the rules and regulations of the Department.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 14 of Article 88B of the Annotated Code of Maryland (1939 Edition), title "State Police", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

14. The Superintendent shall have authority to formulate, put into effect, alter and repeal such rules and regulations for