war may find it impossible or impracticable to file returns, make payments, file appeals or claims for refund, or perform any other acts in connection with income tax liability, postponing the time for performance of any such acts. Said regulations shall conform, as nearly as may be deemed proper, to the Federal law and regulations under the Revenue Act of 1942.

SEC. 3. *And be it further enacted,* That this Act shall take effect January 1, 1944.

Approved May 6, 1943.

CHAPTER 660.

(House Bill 753)

AN ACT to repeal and re-enact, with amendments, Section 238 of Article 93 of the Annotated Code of Maryland (1939 Edition), title "Testamentary Law", sub-title "Orphans' Courts", as said section was amended by Chapter 653 of the Acts of 1941, increasing the compensation of the judges of the Orphans' Court for Wicomico County, and eliminating the provision as to repealing local laws, inconsistent therewith.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 238 of Article 93 of the Annotated Code of Maryland (1939 Edition), title "Testamentary Law", sub-title "Orphans' Courts", as said section was . amended by Chapter 653 of the Acts of 1941, be and it is hereby repealed and re-enacted, with amendments, to read as follows:

238. The judges of the Orphans' Court of the several counties shall receive the sum of Four Dollars for every day's attendance upon the session of said court, to be paid at least as often as at the end of each and every quarter after the qualification of said judges by the counties, provided that St. Mary's and Montgomery Counties be exempt from the provisions of this section. Each of the Judges of the Orphans' Court for Wicomico County shall receive the sum of Six Dollars ($6.00) for every day's attendance upon the sessions of said Court. Each of the judges of the Orphans' Court shall receive Fifteen Dollars for every day's attendance upon the sessions of said Orphans' Court for Montgomery County, not to exceed Eighteen Hundred Dollars in any twelve-month period, to be paid

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