

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That a new section be and it is hereby added to Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "When Taxes Are Payable", said new section to be known as Section 46A, to follow immediately after Section 46 of said Article, and to read as follows:

46A. The County Commissioners of any County, and the Mayor and City Council of Baltimore, are hereby authorized to provide, by general resolution or ordinance, for the acceptance of advance payments on account of taxes levied not in excess of an amount determined by applying the current rate to the assessment for the previous year, and to allow interest thereon not in excess of an amount equivalent to the discounts, if any, allowed by local law, resolution or ordinance. If the amount so paid is less than the tax as finally determined, the taxpayer shall be billed for the difference, and if the amount so paid is greater than the tax as finally determined, the taxpayer shall be entitled to a refund of the difference.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1943.

Approved May 4, 1943.

CHAPTER 705.

(House Bill 375)

AN ACT to repeal and re-enact, with amendments, Section 138 of Article 15 of the Code of Public Local Laws of Maryland (1930 Edition), title "Kent County", sub-title "County Commissioners", relating to the compensation of the County Commissioners of Kent County.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 138 of Article 15 of the Code of Public Local Laws of Maryland (1930 Edition), title "Kent County", sub-title "County Commissioners", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

138. Three County Commissioners of Kent County shall be elected at the General Election to be held on the Tuesday after the first Monday in November, 1946, and every fourth year thereafter for a term of four (4) years. They shall have all