

CHAPTER 191.

(House Bill 210)

AN ACT to repeal and re-enact, with amendments, Sub-section (o) of Section 223 of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "Income Tax", as said section was enacted by Chapter 1 of the Acts of 1945, providing that certain payments received by members of the United States Maritime Service, U. S. Merchant Marine Cadet Corps and United States Merchant Marine shall not be considered as gross income.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sub-section (o) of Section 223 of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "Income Tax", as said section was enacted by Chapter 1 of the Acts of 1945, be and it is hereby repealed and re-enacted, with amendments, to read as follows:

223. (o). For any taxable year beginning after December 31, 1943 and thereafter, payments up to Fifteen Hundred Dollars (\$1,500.00) received each taxable year as members of the armed forces of the United States and of the United States Maritime Service, U. S. Merchant Marine Cadet Corps and the United States Merchant Marine by residents of this State.

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 upon by yea and nay vote, supported by three-fifths of all the members elected to each of the two Houses of the General Assembly of Maryland, the same shall take effect from the date of its passage.

Approved March 8, 1945.

CHAPTER 192.

(House Bill 229)

AN ACT to repeal and re-enact, with amendments, Section 7 of Chapter 935 of the Acts of Assembly of 1941, known as the Charter for the City of Havre de Grace (Higinbothom's Code of the Local Laws of Harford County, Section 258) by providing for a change in the dates for the registration of voters and for compilation of a new registration of voters.