

(4) All domestic and foreign electric light or power companies doing business in this State, at the rate of one (1%) per centum.

(5) All domestic and foreign gas companies doing business in this State, at the rate of one and one-half (1½%) per centum.

SEC. 5. *And be it further enacted*, That Section 100 of Article 81 of the Annotated Code of Maryland (1939 Ed.), title "Revenue and Taxes", sub-title "Gross Receipts Tax", be and the same is hereby repealed.

SEC. 6. *And be it further enacted*, That if any provision of this Act, or the application of any such provision, to any person or circumstance shall be adjudged or held by any court of competent jurisdiction to be invalid, the remainder of the Act, and the application of the Act to persons or circumstances other than those as to which it is held invalid, shall not be affected, impaired or invalidated.

SEC. 7. *And be it further enacted*, That all laws or parts of laws, both Public General and Public Local, inconsistent with the provisions of this Act be, and the same are hereby repealed to the extent of such inconsistency.

SEC. 8. *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far as they are substantially the same as existing statutes, shall be construed as continuations thereof; and all laws repealed by this Act shall nevertheless remain in force for the assessment and collection of any tax levied, incurred or accrued (except as in this Act otherwise provided), or the enforcement of any penalty incurred, or the punishment of any crime committed, prior to the effective date of this Act.

SEC. 9. *And be it further enacted*, That this Act shall take effect if and when, but only if and when, prior to June 1, 1947, the Governor shall proclaim that it is in effect, as hereinafter authorized. The Governor shall, and is hereby authorized and empowered to, proclaim this Act in effect if and when, and only if and when, prior to June 1, 1947, the State is unable to enforce collection legally of the tax measured by operating revenues of railroads worked by steam, imposed by Section 95 of Article 81 of the Annotated Code of Maryland (1943 Supp.) or any amendment thereto passed by the 1945 General Assembly of Maryland, because such tax is declared unconstitutional, invalid or ineffective in its application to interstate operating revenues by a court of last resort of competent jurisdiction or