

missioner of State Employment and Registration, and who shall hold office for a term of six years and until his successor shall qualify. The term of the first Commissioner appointed under the provisions of this Article shall begin on October 1st, 1920. Any vacancy shall be filled by the Governor for the unexpired term. The Governor may remove the Commissioner for official misconduct, incompetency or neglect of duty. The Commissioner shall receive a salary of Seven Thousand Five Hundred Dollars (\$7,500) per year.

The Commissioner shall appoint a Secretary who shall perform such duties as the Commissioner may prescribe, and who shall receive the salary appropriated in the Budget Bill. The Commissioner may appoint his employees and may incur expenses for office rent, printing, advertising, stationery, salaries of employees and other expenses incidental to the administration of this Article, within the limits of the amounts appropriated therefor by the General Assembly in the Budget Bill.

The employees of the Commissioner, excluding his Secretary, shall be included in the classified service.

The Commissioner shall make an annual report on or before January 1st in each year to the Governor concerning his work under this Article promptly.

The Commissioner shall make an annual report on or before January 1st in each year to the Governor concerning his work and proceedings and shall include therein any recommendations he deems advisable in regard to conditions in service of the State—classified and unclassified. All rules of the Commissioner shall be open to public inspection at the office of the Commissioner.

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1945.

Approved May 4, 1945.

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## CHAPTER 982.

(Senate Bill 581)

AN ACT to add 13 new sections to Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes," sub-title "Inheritance Tax," to be under sub-heading "Arbitration of Death Taxes," said new sections to be known as Sections 140A to 140M, inclusive, and to follow immediately after Section 140 of said Article,