

WHEREAS, Lieutenant Martin J. Mannion contributed to the Police Pension Fund during all his years of service; therefore

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That the Police Commissioner of Baltimore City be and he is hereby authorized and directed to pay to Mrs. Barbara Mannion, widow of Lieutenant Martin J. Mannion, former member of the Police Department of Baltimore City, the same pension to which she would have been entitled if he had been killed in the performance of duty; the said pension to be paid at the same time and in the same manner as other pensions are paid.

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

Approved May 4, 1945.

CHAPTER 1002.

(House Bill 249)

AN ACT to repeal and re-enact, with amendments, Sub-section (m) of Section 223 of Article 81 of the Annotated Code of Maryland (1943 Supplement) title "Revenue and Taxes", sub-title "Income Tax", providing that gross income shall not include operating revenues subject to gross receipts tax (less related expenses) of railroads, other public utilities and contract carriers, for the all taxable years ending after December 31, 1943.

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Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "Income Tax", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

223.

(m) For all calendar years beginning after December 31, 1943, and all fiscal years ending after said date, the operating revenues subject to the gross receipts tax imposed by Article 81 of the Annotated Code of Maryland (1943 Supplement) (less related expenses) of railroads, other public utilities and contract carriers.

SEC. 2. *And be it further enacted,* That this Act is hereby declared to be an emergency law and necessary for the imme-