

## CHAPTER 23.

(Senate Bill 22)

AN ACT to repeal and re-enact, with amendments, Sub-section (c) of Section 224 of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "Income Tax", eliminating the provision as to the Victory Tax.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sub-section (c) of Section 224 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the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes" sub-title "Income Tax", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

224. (c) All taxes paid or accrued during the taxable year to this State, its political sub-divisions or the United States, except income, excess profits, inheritance, estate, succession or gift taxes.

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 January 31, 1945.

## CHAPTER 24.

(Senate Bill 23)

AN ACT to repeal Section 46 of Article 41 of the Annotated Code of Maryland (1939 Edition), title "Governor—Executive and Administrative Departments", sub-title "Governor", requiring the Governor to issue warrant to the Sheriff to execute the death sentence.

WHEREAS, Section 487 of Article 27 of the Annotated Code of Maryland (1939 Edition), requires the Governor to issue a warrant to the Warden of the Penitentiary to execute the death sentence, thereby rendering this section unnecessary; therefore