

and powers as attach by law to a municipal corporation, and may acquire by purchase, gift, or in any other lawful manner, real, personal and mixed property, and also any rights or interests therein, which in the opinion of the Mayor and Council it may be advisable to so acquire for municipal purposes and may from time to time dispose of any property, real, personal or mixed, or any rights or interests therein, no longer needed for public purposes, provided, however, that said Mayor and Council shall not expend for the acquisition of property for any one purpose an amount in excess of Fifty Thousand Dollars (\$50,000.).

SEC. 2. *And be it further enacted*, That Section 227A of the said Article 22, as enacted by Chapter 144 of the Acts of 1941, be and it is hereby repealed.

SEC. 3. *And be it further enacted*, That this Act shall take effect June 1, 1945.

Approved March 16, 1945.

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## CHAPTER 268.

(Senate Bill 124)

AN ACT to repeal and re-enact, with amendments, Sub-section (a) of Section 228 of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes," sub-title "Income Tax," relating to the allowable personal exemption.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Sub-section (a) of Section 228 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Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes," sub-title "Income Tax," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

228.

(a.) In the case of a single person, or a married person not living with husband or wife, one thousand dollars (\$1,000); in the case of the head of a family or a married person living with husband or wife, two thousand dollars (\$2,000). However, if the taxpayer's head of a family status is attributable to dependents for whom a credit for dependents is claimed, one such dependent shall be first excluded in the determination of the total claimed