

eliminated and the taxpayer shall be entitled to receive from the Comptroller a refund of the difference between the tax paid for such prior taxable year and the tax which he would have paid had he received in or accrued for such prior taxable year such reduced contract or sub-contract price or prices. All such refunds shall be made in the same manner as other refunds are made. Any claim for such a refund shall be in such form, verified in such manner, contain such information, and be supported by such documents as may be prescribed by regulations of the Comptroller and shall be filed within three years from the date of the payment of the tax on account of which the refund is requested.

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

Approved March 16, 1945.

CHAPTER 270.

(Senate Bill 157)

AN ACT to repeal and re-enact, with amendments, sub-section (b) (1) of Section 3 of Article 95A of the Annotated Code of Maryland (1943 Supp.), title "Unemployment Compensation," sub-title "Benefits," sub-heading "Weekly Benefit Amount," so as to increase the benefits payable; to repeal and re-enact, with amendments, sub-section (c) of Section 3 of said Article, sub-title "Benefits," sub-heading "Duration of Benefits," so as to increase the number of weeks for which benefits are payable and to eliminate the penalty provision; to repeal and re-enact, with amendments, sub-sections (c) and (d) of Section 4 of said Article, sub-title "Benefit Eligibility Conditions," so as to provide for payment of benefits in case of sickness or disability under certain conditions and to eliminate the waiting period; to repeal and re-enact, with amendments, sub-section (c) (3) of Section 7 of said Article, sub-title "Contributions," so as to include employers with pay rolls after 1940 and to exclude employers with payrolls of \$50,000.00 or less from the 150% provision; to repeal Section 8 of said Article, sub-title "Period, Election and Termination of Employer's Coverage," and in lieu thereof to enact a new Section 8, sub-title "Period, Election and Termination of Employer's Coverage," so as to permit employees