

sub-title "Income Tax", defining the term "Gross Income" and certain exclusions therefrom.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That Sub-section (d) 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Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "Income Tax", be and it is hereby repealed and re-enacted, with amendments, to read as follows:*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. (d) The value of property acquired by gift, bequest, devise, inheritance or succession. Beginning with the calendar year 1944 and thereafter, there shall not be excluded from gross income under this paragraph, the income from such property, or, in case the gift, bequest, devise, or inheritance is of income from property, the amount of such income. For the purposes of this paragraph, if, under the terms of the gift, bequest, devise, or inheritance, payment, credit, or distribution thereof is to be made at intervals, to the extent that it is paid or credited or to be distributed out of income from property, it shall be considered a gift, bequest, devise, or inheritance of income from property.

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

Approved March 24, 1945.

CHAPTER 301.

(Senate Bill 130)

AN ACT to repeal Section 92 and to repeal and re-enact, with amendments, Section 93 of Article 1 of the Code of Public Local Laws of Maryland (1930 Edition), title "Allegany County," sub-title "County Commissioners," eliminating certain obsolete provisions and making said Section 93 conform to existing law.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That Section 93 of Article 1 of the Code of Public Local Laws of Maryland (1930 Edition), title "Allegany County," sub-title "County Commissioners," be and it is hereby repealed and re-enacted, with amendments, to read as follows:*

93. At the general election to be held in Allegany County in November, 1946, and every four years thereafter, three