

as Section 246B, and to follow immediately after Section 246A of said Article, providing that no return shall be required for or on behalf of, and that there shall be no liability for the payment of unpaid income taxes due by, residents of the State who die while serving in the armed forces of the United States or of the Allied Nations.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That a new section be and it is hereby added to Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "Income Tax", said new section to be known as Section 246B, to follow immediately after Section 246A, and to read as follows:

246B. No return shall be required to be filed for or on behalf of, nor shall there be any liability for the payment of unpaid income taxes due by, residents of the State who die while serving in the armed forces of the United States or of the Allied Nations even though such return was required to be filed or an income tax liability required to be paid at any time prior to June 1, 1945.

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 26, 1945.

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CHAPTER 4.

(Senate Bill 38)

AN ACT to repeal and re-enact, with amendments, Sub-section (25) of Section 7 of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "What Shall Be Taxed and Where", exempting the property owned by the 29th Division Association of World War I or any unit or post thereof.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Sub-section (25) of Section 7 of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "What Shall Be Taxed and Where",