

6. (2) All tangible personal properties located in this State, by whomsoever owned, including that owned or leased by the United States, or any department or agency of the United States, to the fullest extent possible under the Constitution of the United States and laws of the United States pursuant thereto and in conformity therewith, in the county and/or city in which the same are respectively permanently located, provided that tangible personal property located in this State, and not permanently located in any county or city shall, except as provided in paragraph (5), be subject to taxation in the county and/or city in which the owner resides.

7. (21) Any property exempted from taxation by this State by the Constitution of the United States or by any Act of Congress passed pursuant to and in conformity with the Constitution of the United States, only to the extent that such exemption is so required and no further.

SEC. 2. *And be it further enacted*, That any and all public general laws or public local laws or any part or parts thereof inconsistent with the provisions of this Act are hereby repealed to the extent of any such inconsistency.

SEC. 3. *And be it further enacted*, That should any section, or part of section of this Act be held invalid for any reason, such holding shall not be construed as affecting the validity of any remaining section or part of a section, it being the legislative intent that the remainder of this Act shall stand, notwithstanding the invalidity of such section or part of a section.

SEC. 4. *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 being passed by a yea and nay vote, supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, the same shall take effect from the date of its passage.

Approved February 9, 1945.

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## CHAPTER 72.

(Senate Bill 79)

AN ACT to repeal and re-enact, with amendments, Section 257 of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Income Tax", relating to penalty for failure to file return or report.