tion 222 of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes," sub-title "Income Tax," said new sub-section to be known as Subsection (s) and to follow immediately after Sub-section (r) of said section and to read as follows:

- 222. (s) The term "Head of a family" means an individual who maintains in one household, one or more dependents as defined in Section 228 (b) of this sub-title as amended.
- SEC. 2. And be it further enacted, That this Act shall take effect June 1, 1945.

Approved April 5, 1945.

## CHAPTER 538.

## (Senate Bill 402)

AN ACT to repeal and re-enact, with amendments, Subsections (c), (d) and (e) of Section 66 of Article 2B of the Annotated Code of Maryland (1943 Supplement), title "Alcoholic Beverages," sub-title "County Dispensaries," relating to the powers of the Liquor Control Board of Wicomico County and to its reports and reserve fund and the payment of the profits from the operation of the dispensaries.

Section 1. Beitenacted by the General Assembly of Maryland, That Sub-sections (c), (d) and (e) of Section 66 of Article 2B of the Annotated Code of Maryland (1943 Supplement), title "Alcoholic Beverages," sub-title "County Dispensaries," be and they are hereby repealed and re-enacted, with amendments, to read as follows:

66.
(c). The Liquor Control Board shall have full power

and authority.

(1) To appoint such employees as may be necessary to conduct such County Liquor Dispensary or branch dispensaries, fix their compensation and require such bonds for the faithful performance of their duties as the Board may in each case determine.

(2) To purchase from any licensed wholesaler or manufacturer any sparkling or fortified wine or any other alcoholic beverage containing more than fourteen per centum of alcoholic by volume, upon which the tax imposed by this