

SECTION 1. *Be it enacted by the General Assembly of Maryland, That Section 257 of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Income Tax", be and it is hereby repealed and re-enacted, with amendments, to read as follows:*

257. (Failure to File a Return or Report Required by this Sub-title.) The refusal on the part of any person or taxpayer to file a return or report as required by the provisions of this sub-title, or to comply with any action taken by the Comptroller pursuant to Section 244 hereof shall be deemed a violation of the provisions of this sub-title subject to a penalty and interest as provided in Section 255 hereof. The wilful refusal on the part of any taxpayer to file a return or a report as required by the provisions of this sub-title shall be a misdemeanor, subject to a fine of not exceeding five hundred dollars (\$500), or imprisonment for not exceeding six months, or both, in the discretion of the Court.

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 a 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 February 9, 1945.

CHAPTER 73.

(Senate Bill 93)

AN ACT to add a new section to Article 23 of the Annotated Code of Maryland (1939 Edition), title "Corporations", sub-title "Building and Homestead Associations", said new section to follow immediately after Section 162 of said Article and to be known as Section 162A of said Article, relating to shares of Building and Homestead Associations held in the names of minors.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That a new section be and it is hereby added to Article 23 of the Annotated Code of Maryland (1939 Edition), title "Corporations", sub-title "Building and Homestead Associations", said new section to follow immediately after Section 162 of said Article and to be known as Section 162A of said Article, and to read as follows:*