

of money for the County Treasurer for clerks for 1944 and 1945.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That the County Commissioners of Garrett County be and they are hereby authorized to appropriate the sum of Five Hundred Dollars (\$500), in addition to such amounts as have already been appropriated, for the year 1945, and One Thousand Dollars (\$1,000) for the year 1946, for the County Treasurer for clerk or clerks; the same may be paid upon requisition of said Treasurer.

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 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 April 23, 1945.

CHAPTER 726.

(Senate Bill 562)

AN ACT to add a new sub-section to Section 224 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 Sub-section (q) and to follow immediately after Sub-section (p) of said Section, allowing certain expenses as deductions from gross income for income tax purposes.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That a new sub-section be and it is hereby added to Section 224 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 Sub-section (q), to follow immediately after Sub-section (p) of said section, and to read as follows:

224.

(q). Traveling expenses (including the entire amount expended for meals and lodging) while away from home in the pursuit of any employment to the extent that the taxpayer is not re-imbursed for such expenses.