

of time as the Board of Trustees of the Maryland Employees' Retirement System may provide. Said Board of Trustees is specifically hereby authorized to make rules and regulations to carry out all the provisions of this Section.

SEC. 2. *And be it further enacted*, That all laws or parts of laws, both Public General and Public Local, inconsistent with the provisions of this Act be, and the same are hereby repealed to the extent of such inconsistency.

Approved April 27, 1945.

CHAPTER 775.

(Senate Bill 480)

AN ACT to repeal and re-enact, with amendments, Section 98 of Article 23 of the Annotated Code of Maryland (1939 Edition), title "Corporations," sub-title "Dissolution," relating to notices to be given in connection with the dissolution of corporations.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 98 of Article 23 of the Annotated Code of Maryland (1939 Edition), title "Corporations," sub-title "Dissolution," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

98 (a) No corporation shall be dissolved by decree of any court of this State unless there shall have been filed in such court a certificate of counsel of record that notice that dissolution of the corporation by decree of such court was proposed had been mailed by registered mail twenty days or more before the entry of such decree, to the Comptroller of the Treasury, the State Tax Commission and the collector of taxes of every county and city to which the Commission had certified any assessment of personal property taxable to such corporation for any years for which the collection of taxes thereon was not barred by Section 160 of Article 81 or otherwise, as shown by a list of such collectors signed and dated by the Commission not more than thirty days before the entry of such decree, and appended to such certificate of counsel. Such a list shall be furnished by the Commission to such counsel without cost on receipt by the Commission of a certificate of such counsel that the entry of such decree is proposed.

(b) No articles of dissolution of any corporation of this State shall be received for record by the State Tax Com-