

to have acted within the scope of his authority. If a copy purports to have been certified by a person authorized by law to certify the same, such certified copy shall be prima facie evidence of his authority so to certify.

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 upon a ye 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 28, 1945.

CHAPTER 119.

(Senate Bill 3)

AN ACT to add a new sub-section to Section 234 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 (d) and to follow immediately after Sub-section (c) of said Section 234, providing that the executor, administrator or personal representative of a deceased person shall file the final return of the decedent.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That a new sub-section be and it is hereby added to Section 234 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 (d), to follow immediately after Sub-section (c) of said Section 234, and to read as follows:

234. (d) In the event of the death of a taxpayer, a final return shall be filed by the executor, administrator, or personal representative of his or her estate.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1945.

Approved February 28, 1945.