

may become members of the System upon making application therefor within six months after their election or appointment. All such officials shall be entitled to credit for prior service rendered by them to the State, including service rendered prior to the establishment of the Employees' Retirement System. If any such official is entitled to a pension under the provisions of any other law, such official shall be deemed to have waived the benefits thereof by accepting the payment of benefits under this Article.

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

Approved April 27, 1945.

CHAPTER 794.

(Senate Bill 255)

AN ACT to repeal and re-enact, with amendments, Section 230A of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes," sub-title "Income Tax," to provide a credit against income taxes payable.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 230A of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes," sub-title "Income Tax," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

230A. The taxes due and payable by any taxpayer other than a corporation under this sub-title, with respect to taxable income for the calendar years 1944 and 1945, if the taxpayer's taxable year is the calendar year, or with respect to the first fiscal years ending after December 31, 1944 and 1945, if the taxpayer's taxable year is a fiscal year, shall be subject to a credit of thirty-three and one-third ($33\frac{1}{3}$) per centum; provided, however, that the credit herein provided shall be applicable to corporations (domestic and foreign) with respect to taxable income for the calendar year 1944 or a fiscal year ending in 1945. Each taxpayer shall calculate the tax due by him under this sub-title, without reference to this section, with respect to any of said taxable years, on a return prescribed by the