

sub-title "Income Tax", be and it is hereby repealed and re-enacted, with amendments, to read as follows: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 failure 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 penalty and interest as prescribed in Section 255 hereof. The wilfull failure on the part of any person or taxpayer to file a return or a 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 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.

SECTION 2. *And be it further enacted*, That this Act is hereby declared to be an emergency measure and necessary for the immediate preservation of the public health and safety, and having been passed by a yea and nay vote, supported by three-fifths of all of 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 April 29, 1949.

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## CHAPTER 467

(Senate Bill 371)

AN ACT to repeal and re-enact, with amendments, Section 250 of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Income Tax", providing for Withholding of Tax at Source.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 250 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the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Income Tax", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

250. (WITHHOLDING OF TAX AT SOURCE.) Whenever the Comptroller deems it necessary in order to