

satisfy this State's claim for income tax payable by an individual not a resident of this State, he may, by rules and regulations, require any persons subject to the jurisdiction of this State to withhold and pay to the Comptroller not in excess of six per cent. (6%) of all income payable by such persons to an individual not a resident of this State.

The Comptroller is hereby authorized and empowered to collect, in any manner prescribed by this sub-title or in any manner prescribed by law for the collection of taxes due the State of Maryland, any tax required to be withheld pursuant hereto from any person upon failure of any such person to pay to the Comptroller, at the time prescribed, any tax withheld.

After such non-resident individual shall have filed all returns required of him by this sub-title, and the same shall have been audited, the Comptroller shall refund any overpayment with interest at six percent. (6%) per annum from the date received.

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 468

(Senate Bill 376)

AN ACT to repeal and re-enact, with amendments, Section 1 of Article 67 of the Annotated Code of Maryland (1939 Edition), title "Negligence Causing Death", and to repeal and re-enact, with amendments, Section 109 of Article 93 of the said Code, title "Testamentary Law", sub-title "Debts", extending the time in which certain suits may be brought against an executor or administrator where there is a delay in the appointment or qualification of the executor or administrator.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 1 of Article 67 of the Annotated Code of Maryland (1939 Edition), title "Negligence Causing Death", and Section 109 of Article 93 of said Code, title