

CHAPTER 478

(Senate Bill 404)

AN ACT to add a new sub-section to Section 234 of Article 81 of the Annotated Code of Maryland (1947 Supplement), title "Revenue and Taxes", sub-title "Income Tax", said new sub-section to follow immediately after sub-section (d) of said Section 234 relating to individuals and fiduciaries who shall file returns.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That a new sub-section be and the same is hereby added to Section 234 of Article 81 of the Annotated Code of Maryland (1947 Supplement), title "Revenue and Taxes", sub-title "Income Tax", said new sub-section to follow immediately after sub-section (d) of said Section 234, to be known as sub-section (e), said new sub-section to read as follows:

234. (e) If the taxpayer, during the taxable year, changes his status from that of a resident of this State to that of a non-resident, he shall file the following returns; a resident individual return for that portion of the taxable year in which he was a resident of this State and a non-resident return for the remainder of the taxable year; provided, however, that a non-resident return need only be filed if the taxpayer derived income taxable to a non-resident as defined in Section 229 of this sub-title.

SECTION 2. *Be it further enacted,* That this Act shall take effect June 1, 1949.

Approved April 29, 1949.

CHAPTER 479

(Senate Bill 409)

AN ACT to repeal and re-enact, with amendments, Sub-section (i) of Section 222 of Article 81 of the Annotated Code of Maryland (1947 Supplement), title "Revenue and Taxes," sub-title "Income Tax," relating to the definition of a "resident" for income tax purposes.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sub-section (i) of Section 222 of Article 81 of the