

his possession and to assess the tax at not more than twice the amount estimated to be due and, after notice to the taxpayer and demand made for the return required under this sub-title within fifteen (15) days from the date of said assessment, such assessment shall become final and irrevocable and shall be collected in the manner prescribed by Section 257B of this sub-title, or in any manner authorized by law for the collection of taxes due and owing to the State of Maryland.

SEC. 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.

CHAPTER 481

(Senate Bill 423)

AN ACT to repeal and re-enact, with amendments, Section 59-O (c) of Article 48 of the Annotated Code of Maryland (1947 Supplement), title "Inspections," sub-title "State Tobacco Authority," as said section was enacted by Chapter 6 of the Acts of the 1947 Special Session, authorizing the Governor to include funds in the State Budget for expenses of the State Tobacco Authority.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 59-O (c) of Article 48 of the Annotated Code of Maryland (1947 Supplement), title "Inspections," sub-title "State Tobacco Authority", as said section was enacted by Chapter 6 of the Acts of the 1947 Special Session, be and it is hereby repealed and re-enacted, with amendments, to read as follows:

59-O.

(c). For the fiscal year beginning July 1, 1949, the Governor shall include in the Budget an itemized list of appropriations for the Authority, to be met from the special funds provided for in this sub-title and such other amounts as he may deem necessary or desirable.