

“Retail Sales Tax Act”, exempting meals or food sold by churches and religious organizations under certain conditions.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 261 (c) of Article 81 of the Annotated Code of Maryland (1947 Supplement), title “Revenue and Taxes”, sub-title “Retail Sales Tax Act”, be and it is hereby repealed and re-enacted, with amendments, to read as follows:

261.

(c) Sales of meals or food for human consumption in the home or residence and sales of meals or food by churches and religious organizations the net proceeds of which are used exclusively for church or religious purposes.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1949.

Approved April 29, 1949.

CHAPTER 563

(House Bill 453)

AN ACT to add twelve new sections to Article 41 of the Annotated Code of Maryland (1947 Supplement), title “Governor—Executive and Administrative Departments”, to be under a new sub-title “State Civil Defense”, said new sections to be known as Sections 178 through 189 and to follow immediately after Section 177 of said Article, providing for a State-wide organization to cope with emergency and disaster.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That twelve new sections be and they are hereby added to Article 41 of the Annotated Code of Maryland (1947 Supplement), title “Governor—Executive and Administrative Departments”, to be under a new sub-title “State Civil Defense”, said new sections to be known as Sections 178 through 189 and to follow immediately after Section 177 of said Article, and all to read as follows:

STATE CIVIL DEFENSE.

178. (Short Title.) This sub-title may be cited as the Maryland Civil Defense Act of 1949.