

for the carrying on or performance of such work are provided by the government of the United States of America, or any agency thereof, and the said government, or any agency thereof, shall require that such work be performed by day labor employed by said Commission. And provided further that nothing in this section shall be construed to prohibit the use by the said Commission of free labor supplied by relief or charity agencies or organization. This section shall not apply to those counties or authorized road departments of the several counties who, by appropriate resolution, passed by the County Commissioners, determine to conduct construction and improvements on county roads with their own forces, regardless of the source of funds that are to be used to pay the cost of such construction or improvements, provided the estimated cost of any such proposed project shall not exceed Six Thousand Five Hundred Dollars; and provided further that the said County Commissioners shall file with the State Roads Commission within six months after the end of each calendar year, or fiscal year if the said County is operating on that basis, a complete report with respect to each project constructed during said calendar year and/or fiscal year, as the case may be, which shall include a full audit of all accounts of said County Commissioners relating to each said project, and an engineering statement setting forth separately and in detail all items of costs incurred. This section shall not apply to those counties in which the State Roads Commission maintains County roads when said Commission shall determine to construct or improve County roads with its own forces out of County funds regardless of the source of such funds, provided the estimated cost of any such proposed project shall not exceed \$6,500.

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

Approved May 6, 1949.

CHAPTER 731

(House Bill 431)

AN ACT to repeal and re-enact, with amendments, Sub-section (c) of Section 26 of Article 81 of the Annotated Code of Maryland (1947 Supplement), title "Revenue and Taxes", sub-title "For What Period and As of What Date Taxes Are Levied", to provide that in Baltimore County the date