

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

Approved May 6, 1949.

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CHAPTER 765

(House Bill 731)

AN ACT to add a new section to the Code of Public Local Laws of Baltimore County (Smith's 1948 Edition), title "Taxes and Tax Sales", sub-title "Taxes", said new section to be known as Section 412A, to follow immediately after Section 412 thereof, authorizing the County Commissioners of Baltimore County to have and exercise within the limits of Baltimore County the power to tax, with certain exceptions, and the power to exempt and to modify and repeal existing or future exemptions, all to the same extent as the State has or could exercise said powers within the limits of said county, and to provide the procedure for the exercise of said powers.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That a new section be and it is hereby added to the Code of Public Local Laws of Baltimore County (Smith's 1948 Edition), title "Taxes and Tax Sales", sub-title "Taxes", said new section to be known as Section 412A, to follow immediately after Section 412 thereof, and to read as follows:

412A. The County Commissioners of Baltimore County are hereby authorized to have and exercise, within the limits of Baltimore County, in addition to any and all taxing powers heretofore granted by the General Assembly, the power to tax to the same extent as the State has or could exercise said power within the limits of said county as a part of its general taxing power; and to provide by resolution for the imposition, assessment, levy and collection of any tax or taxes authorized by this section; and from time to time to grant exemptions and to modify or repeal existing or future exemptions; provided, however, that any tax on alcoholic beverages imposed under the authority of this section shall expire as of December 31, 1951, but nothing in this section shall be construed to prevent the collection of taxes imposed on alcoholic beverages after said date if said taxes are due and payable or on before December 31, 1951.

Provided that the County Commissioners of Baltimore County shall not have the power to impose any tax upon