

charitable purposes, or perform functions of a similar nature, be fostered and encouraged; and

WHEREAS, taxes are being imposed upon the property of such organizations which ought to be exempt from tax to encourage their establishment, continuance and development; and

WHEREAS, the problem is of immediate interest to many thousands of citizens of Maryland who are members of such organizations, and the question should be clarified by providing in unequivocal terms for such a tax exemption; now, therefore

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Sub-section (7) of Section 7 of Article 81 of the Annotated Code of Maryland (1947 Supplement), title "Revenue and Taxes", sub-title "Ordinary Taxes. What Shall Be Taxed and Where", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

7.

(7) Buildings and the ground not exceeding one hundred acres in area appurtenant thereto, and necessary for the respective uses thereof, equipment and furniture of hospitals, asylums, charitable, fraternal or benevolent institutions or organizations incorporated or unincorporated, no part of the net income, except sick or death benefits, of which inures to the benefit of any private shareholder or individual, provided such fraternal organizations are carried on solely for the mutual benefit of their members and their beneficiaries and not for profit and have a lodge system, with ritualistic form of work, and representative form of government. The above exemption shall also apply to any such property held by any corporation or trustees for the benefit of any of the foregoing institutions or organizations. Any property of such institutions or organizations which is commercially rented shall be taxable to the extent of such commercial use on the fair value of the property so rented.

All non-political women's clubs, incorporated under the laws of the State of Maryland, for which no stock is issued and no part of the net income of which inures to private shareholders or individuals, and whose charter shows that the only purposes of such club are of a charitable, benevolent, educational and civic nature to promote the public welfare, and that any benefits or enjoyment or entertainment received from membership in said clubs are incidental to