

SEC. 2. *And be it further enacted*, That this Act is hereby declared to be an emergency law and necessary for the immediate preservation of public health and safety, and having been passed upon by a nay and aye vote, supported by three-fifths of all 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 22, 1949.

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CHAPTER 255

(Senate Bill 339)

AN ACT to repeal Sections 74 and 74A to 74D, inclusive, of Article 56 of the Annotated Code of Maryland (1947 Supp.), title "Licenses", sub-title "Taxes on Admissions", and to enact ten (10) new sections to Article 81 of the Annotated Code of Maryland (1947 Supp.), title "Revenue and Taxes", to be under a new sub-title "Admissions and Amusement Tax", said new Sections to be known as Sections 338 to 347, inclusive, and to follow immediately after Section 337 of said Article, revising generally and recodifying the tax on admissions and amusements.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Sections 74 and 74A to 74D, inclusive, of article 56 of the Annotated Code of Maryland (1947 Supp.), title "Licenses", sub-title "Tax on Admissions", be and the same are hereby repealed, provided, however, that notwithstanding the repeal of said Sections, it is hereby declared to be the legislative intent that all taxes imposed by Sections 74 and 74A to 74D, inclusive, of said Article 56, shall continue to accrue to and including June 1, 1949, in accordance with the provisions of said Sections, all to the same extent as though this Act had not been adopted, and any amount so accrued or due and owing by any person shall continue to be due and owing by said person, notwithstanding the repeal of said Sections.

SEC. 2. *And be it further enacted*, That ten (10) new Sections be and they are hereby added to Article 81 of the Annotated Code of Maryland (1947 Supp.), title "Revenue and Taxes", to be under a new sub-title "Admissions and Amusement Tax", said new Sections to be known as Sections 338 to 347, inclusive, to follow immediately after Section 337 of said Article, and to read as follows: