

vided by law by at least three of the said corporators for the time being, and delivered for record, together with a copy thereof, to the State Tax Commission in the manner and with the effect provided in Section 291A of this Article.

SEC. 2. *And be it further enacted*, That a new section to be known as Section 291A be and the same is hereby added to Article 23 of the Annotated Code of Maryland (1939 Ed.), the said section to follow immediately after Section 291 of said Article and to read as follows:

291A. (1) Upon delivery for record to the State Tax Commission of any plan, agreement, regulation, certificate of incorporation, or articles of amendment, together with a copy thereof, in accordance with applicable provisions of this sub-title, and upon the payment, and not before, of a recording fee of ten dollars (\$10), the State Tax Commission shall receive the same for record and indorse thereon the date and time of such receipt and promptly record the same, together with the indorsements thereon. After the recording by it of such instrument, the State Tax Commission shall transmit a copy thereof duly certified by it to the Clerk of the Circuit or Superior Court (where the church, society or congregation, or the greater part of the members thereof reside in the case of a plan, agreement, regulation or articles of amendment under Sections 282 or 283, or where the congregation shall have or possess a place of worship in the case of a certificate of incorporation or articles of amendment under Sections 287 or 289), by whom the same shall be again recorded. One-quarter of the recording fees collected shall be paid by the State Tax Commission for recording such instrument to the Clerk of the Circuit or Superior Court to whom a copy thereof is transmitted, and for the balance it shall account quarterly to the Comptroller and pay the same forthwith to the State Treasurer for the use of the State.

(2) When any such plan, agreement, regulation or certificate of incorporation has been so delivered for record to the State Tax Commission, with the recording fee for which provisions is hereinbefore made, and not before, the trustees under Section 281 or the corporators under Section 287, as the case may be, shall become and be a body corporate by the name therein stated. When any such articles of amendment have been so delivered for record to the State Tax Commission, with said recording fee, and not before, the amendment or amendments made thereby shall take effect.