

general assembly, passed at December session eighteen hundred and forty-one, chapter three hundred and twenty-five, entitled, an act to raise additional revenue to aid in passing the debts of the state by laying a tax on salaries, incomes, emoluments and profits—therefore, CHAP. 294.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That the provisions of said act shall apply exclusively (with the exceptions mentioned and specified in said act) to the incomes and emoluments of lawyers, physicians, professors and teachers of colleges, academies and schools, in the conduct and practice of their several professions and occupation as such, and to all salaries and emoluments of any office, created or held by or under the constitution or laws of this state and by or under any corporation, institution or company incorporated by this state, and to all salaries or stipulated remuneration in money, received by any person in the employment of any person, private association, firm, company or foreign corporation doing business in this state, where the said salary, income, emolument or remuneration in money, shall amount to the sum of three hundred dollars, and the assessors in executing this and the original act, shall ascertain the excess of such salary, income, emoluments or remuneration in money over and above the sum of three hundred dollars, and the rate of tax imposed by the said act shall be applied to, and levied on such excess and no more. Incomes and emoluments.

SEC. 2. *And be it enacted,* That the act passed December session eighteen hundred and forty-one, chapter three hundred and twenty-nine, be and the same is hereby repealed, and hereafter all ground-rents shall be assessed and rated as income, and the person who may be in receipt thereof shall pay the same rate of tax as is imposed by the act of eighteen hundred and forty-one, chapter three hundred and twenty-five; *provided,* that the income from ground-rents shall not be subject to the deducting of three hundred dollars as before provided as to other income, but the tax shall be levied on the whole amount of said rents. Repealed.

SEC. 3. *And be it enacted,* That assessors shall be appointed on or before the first day of May next, in the manner provided by the said act of eighteen hundred and forty-one, chapter three hundred and twenty five, and they shall proceed in all respects in the performance of their duties as therein required, and it shall be their duty to assess and value ground-rents as income, and make return thereof without reference to the said limit of three hundred dollars. Ground rents rated as incomes.

SEC. 4. *And be it enacted,* That it shall be the duty of the treasurer of the western shore to prepare and furnish to the said assessors, forms of returns and certificates of Assessors to be appointed.

Treasurer to furnish forms.