

alter or reverse the order from which said appeal is taken as the substantial merits of the cause and the ends of justice may require.

SEC. 3. *And be it further enacted*, That this Act shall take effect on June 1, 1952.

Approved March 28, 1952.

CHAPTER 28

(Senate Bill 35)

AN ACT to repeal and re-enact, with amendments, Section 248 of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes," sub-title "Income Tax," said section having been repealed and re-enacted, with amendments, by Chapter 674 of the Acts of 1951, relating to refunds of income tax.

306 OF ARTICLE 81 OF THE ANNOTATED CODE OF MARYLAND (1951 EDITION—HAVING BEEN SECTION 248 IN THE 1939 EDITION, AS AMENDED), TITLE "REVENUE AND TAXES," SUB-TITLE "INCOME TAX," RELATING TO REFUNDS OF THE STATE INCOME TAX.

SECTION 1. *Be it enacted by the General Assembly of Maryland*. That Section 248 of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes," sub-title "Income Tax," said section having been repealed and re-enacted, with amendments, by Chapter 674 of the Acts of 1951, be and it is hereby repealed and re-enacted, with amendments to read as follows:

THAT 306 OF ARTICLE 81 OF THE ANNOTATED CODE OF MARYLAND (1951 EDITION—HAVING BEEN SECTION 248 IN THE 1939 EDITION, AS AMENDED), TITLE "REVENUE AND TAXES," SUB-TITLE "INCOME TAX," BE AND IT IS HEREBY REPEALED AND RE-ENACTED, WITH AMENDMENTS, TO READ AS FOLLOWS:

248. 306. REFUNDS. In the event any person pays

EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.