

AN ACT TO ADD A NEW SUB-SECTION TO SECTION 281 OF ARTICLE 81 OF THE ANNOTATED CODE OF MARYLAND (1951 EDITION—HAVING BEEN SECTION 228 IN THE 1947 SUPPLEMENT), TITLE “REVENUE AND TAXES,” SUB-TITLE “INCOME TAX,” SAID NEW SUB-SECTION TO BE KNOWN AS SUB-SECTION (F), AND TO FOLLOW IMMEDIATELY AFTER SUB-SECTION (E), RELATING TO PERSONAL EXEMPTIONS ALLOWED TO INDIVIDUALS UNDER THE STATE INCOME TAX LAW.”

SECTION 1. *Be it enacted by the General Assembly of Maryland, That a new sub-section be and it is hereby added to Section 228 of Article 81 of the Annotated Code of Maryland (1939 Edition) (1947 Supplement), title “Revenue and Taxes,” sub title “Income Tax,” said new sub-section THAT A NEW SUB-SECTION BE AND IT IS HEREBY ADDED TO SECTION 281 OF ARTICLE 81 OF THE ANNOTATED CODE OF MARYLAND (1951 EDITION BEING SECTION 228 IN THE 1947 SUPPLEMENT), TITLE “REVENUE AND TAXES,” SUB-TITLE “INCOME TAX,” SAID NEW SUB-SECTION to be known as sub-section (f), to follow immediately after sub-section (e), and to read as follows:*

~~228.~~ 281.

*(f) An individual, not a resident of this State, who receives credits for income taxes paid to other States under the provisions of Section ~~222~~ 287 hereof, shall be entitled only to such proportion of the amounts allowable under (a), (b) or (d) hereof as that portion of the net income of such taxpayer which is taxable in this State bears to his total net income.*

SEC. 2. *And be it further enacted, That this Act is hereby declared to be an emergency measure and necessary for the immediate preservation of the public health and safety, and having been passed by a yea and nay vote, supported by three-fifths of all of 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 March 28, 1952.