

a bona fide sale for an adequate and full consideration in money or money's worth, shall, unless shown to the contrary, be deemed to have been made in contemplation of death within the meaning of this section. Where property passes subject to the tax to a man and wife as tenants by the entireties, one of whom is so related to the decedent as to require the rate of tax specified in Section 109 of this Article and the other of whom is not, the rate of tax specified by said Section 109 shall be applied to one-half the value of the property and the rate of tax specified by Section 110 of this Article shall be applied to one-half the value of the property and said tenants by the entireties shall be jointly and severally liable for the entire tax. provided, however, that when the total value of any property, or interest therein, passing to any one person shall be one hundred and fifty dollars or less, the same shall be exempt from the payment of any tax under the provisions of this sub-title.

SEC. 2. *And be it further enacted*, That this Act shall be construed to apply to the estates of persons dying on or after June 1, 1951.

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

Approved April 4, 1952.

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## CHAPTER 72

(Senate Bill 72)

AN ACT to provide that the Department of Tidewater Fisheries shall make no lease of oyster grounds under Section 661 of Article 66C of the Annotated Code of Maryland (1951 Edition—being Section 12 of Article 72 in the 1947 Supplement), title "Natural Resources," sub-title "Oysters and Clams," for a period of one year beginning June 1, 1952, **SUBJECT TO CERTAIN QUALIFICATIONS.**

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That, notwithstanding anything to the contrary in Section

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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.