

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 412A of the Code of Public Local Laws of Baltimore County (1948 Edition, being Article 3 of the Code of Public Local Laws of Maryland), title "Baltimore County", said section having been enacted by Chapter 765 of the Acts of 1949, being included in "Title 27, Taxes and Tax Sales", and being under the sub-heading "Taxes", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

412A. The County Commissioners of Baltimore County are hereby authorized to have and exercise, within the limits of Baltimore County, in addition to any and all taxing powers heretofore granted by the General Assembly, the power to tax to the same extent as the State has or could exercise said power within the limits of said county as a part of its general taxing power; and to provide by resolution for the imposition, assessment, levy and collection of any tax or taxes authorized by this section; and from time to time to grant exemptions and to modify or repeal existing or future exemptions; provided, however, that any tax on ~~alcoholic beverages~~ SPIRITUOUS LIQUORS imposed under the authority of this section shall expire as of December 31, ~~1951~~, 1953, but nothing in this section shall be construed to prevent the collection of taxes imposed on alcoholic beverages after said date if said taxes are due and payable on or before December 31, ~~1951~~, 1953.

Provided that the County Commissioners of Baltimore County shall not have the power to impose any tax upon WINES OR MALT BEVERAGES, intangible personal property or upon the subject matter of Sections 242 to 261 of Article 56 of the Code of Public General Laws of Maryland (gasoline tax); Section 74 of Article 66 $\frac{1}{2}$ (motor vehicle registration); Section 25A of Article 66 $\frac{1}{2}$ (titling tax); Sections 293 and 294 of Article 56 and Section 218 of Article 81 (motor vehicle taxation); Section 7 (32) of Article 81 (Class A and Class D Motor Vehicles); Sections 222 to 258 of Article 81 (tax on incomes); Article 78B (horseracing and pari-mutuel betting); Sections 141 and 143 of Article 81 (bonus tax); Sections 144 to 147 of Article 81 (tax on franchise to be a corporation); Section 5 of Article 23 (recording corporate papers); Section 94 of Article 81 (deposits of savings banks); Sections 101 to 103F of Article 81 (insurance premiums); Sections 109 to 140 of Article 81 (inheritances); Article 62A (estate tax); or Section 104 of Article 81 (tax on commissions of executors and administrators); but the limitations herein shall not apply to any tax levied or imposed upon the gross receipts of any person, association or corporation other than the gross receipts of corporations taxed under Section 95 of Article 81 of the Code, savings