

Maryland (1947 Supplement), title "Revenue and Taxes", subtitle "Ordinary Taxes. What Shall be Taxed and Where", as said section was amended by Chapter 134 of the Acts of 1949, be and it is hereby repealed and re-enacted, with amendments, to read as follows:

7.

(7) Buildings and the ground not exceeding one hundred acres in area appurtenant thereto, and necessary for the respective uses thereof, equipment and furniture of hospitals, asylums, charitable, fraternal or benevolent institutions or organizations incorporated or unincorporated, no part of the net income, except sick or death benefits, of which inures to the benefit of any private shareholder or individual, provided such fraternal organizations are carried on solely for the mutual benefit of their members and their beneficiaries and not for profit and have a lodge system, with ritualistic form of work, and representative form of government. The above exemption shall also apply to any such property held by any corporation or trustees for the benefit of any of the foregoing institutions or organizations. Any property of such institutions or organizations which is commercially rented shall be taxable to the extent of such commercial use on the fair value of the property so rented.

All non-political women's clubs, incorporated under the laws of the State of Maryland, for which no stock is issued and no part of the net income of which inures to private shareholders or individuals, and whose charter shows that the only purposes of such club are of a charitable, benevolent, educational and civic nature to promote the public welfare, and that any benefits or enjoyment or entertainment received from membership in said clubs are incidental to such purposes, shall be deemed to be a charitable, benevolent and educational institution for the purposes of this section.

This sub-section shall not apply to college or high school fraternities or sororities or other fraternal organizations membership in which is restricted wholly or largely to students or graduates of educational institutions or professional schools.

Real estate or any estate therein, heretofore or hereafter acquired and held for future use, and not for investment, by any hospital or asylum not organized or conducted for profit, provided that the exemption of property held for future use granted by this sub-section shall be for the period January 1, 1947, to December 31, [1950] 1954.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1951.

Approved March 21, 1951.