

CHAPTER 30

(Senate Bill 40)

AN ACT to add a new sub-section to Section 8 of Article 81 of the Annotated Code of Maryland (1951 Edition), title "Revenue and Taxes", sub-title "What Shall Be Taxed and Where", said new sub-section to be known as sub-section (39) and to follow immediately after sub-section (38) of said Section 8, as said sub-section (38) was enacted by Chapter 755 of the Acts of 1953, granting a tax exemption to certain boats, vessels and watercraft.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That a new sub-section be and it is hereby added to Section 8 of Article 81 of the Annotated Code of Maryland (1951 Edition), title "Revenue and Taxes", sub-title "What Shall Be Taxed and Where", said new sub-section to be known as sub-section (39), to follow immediately after sub-section (38) of said Section 8, as said sub-section (38) was enacted by Chapter 755 of the Acts of 1953, and to read as follows:

8.

(39). *Every boat, vessel and watercraft of any description which is one hundred (100) feet or less in overall length.*

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1954.

Approved March 12, 1954.

CHAPTER 31

(Senate Bill 45)

AN ACT to repeal and re-enact, with amendments, sub-section (i) of Section 322 of Article 81 of the Annotated Code of Maryland (1951 Edition), title "Revenue and Taxes", sub-title "Retail Sales Tax Act".

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.