

(D) a father or mother of the taxpayer, or an ancestor of either,

(E) a stepfather or stepmother of the taxpayer,

(F) a son or daughter of a brother or sister of the taxpayer,

(G) a brother or sister of the father or mother of the taxpayer,

(H) a son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law of the taxpayer,

(I) a foster son or foster daughter of the taxpayer.

As used in this sub-section, the terms "brother" and "sister" include a brother or sister by the half-blood. A foster child who is actually supported and maintained by the taxpayer shall be considered a child of such person for the purposes of this section. For the purposes of determining whether any of the foregoing relationships exist, a legally adopted child of a person shall be considered a child of such person by blood. The term "dependent" does not include any individual who is a citizen or subject of a foreign country unless such individual is a resident of the United States or of a country contiguous to the United States.

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1953.

Approved March 27, 1953.

CHAPTER 139

(House Bill 372)

AN ACT to authorize the Mayor and City Council of Baltimore to issue certificates of indebtedness of said corporation to an amount not exceeding Twenty Million Dollars (\$20,000,000), the proceeds of the same to be used for the acquisition, by purchase, condemnation or any

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.