

visions thereof in a new Section 284A of Article 81 of the Annotated Code of Maryland (1951 Edition), title "Revenue and Taxes", said new section to follow immediately after Section 284 thereof and to be under the sub-title "Income Tax", clarifying the provisions of said section by reason of the fact that it was inadvertently omitted from the 1951 Edition of said Code.

WHEREAS, As part of the preparation of the 1951 Edition of the Annotated Code of Maryland, enactments of the 1952 Session were placed therein; and

WHEREAS, The provisions of Chapter 8 of the Acts of 1952, which added a new Section 284A to Article 81 of said Code, were inadvertently omitted from their proper place in Article 81; and

WHEREAS, It is desirable to re-enact these provisions in order to assure that they will be properly included in any future codification; therefore

SECTION 1. *Be it enacted by the General Assembly of Maryland, That Chapter 8 of the Acts of the General Assembly of Maryland be and it is hereby repealed; and that a new Section 284A be and it is hereby enacted in lieu thereof, to be added to Article 81 of the Annotated Code of Maryland (1951 Edition), title "Revenue and Taxes", said new section to follow immediately after Section 284 thereof and to be under the sub-title "Income Tax", and to read as follows:*

*284A. The amount of income taxes payable on the net income of every resident individual of this State and on the net income, taxable in this State, of every individual not a resident of this State, for the calendar year 1951, if the taxpayer's year is a calendar year, and for the fiscal year beginning in 1951 and ending in 1952, if the taxpayer's year is a fiscal year, shall be reduced in an amount equal to fifteen per centum (15%) of the total income tax otherwise due and payable as computed according to the existing income tax laws of this State.*

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

Approved March 27, 1953.