

tained shall be construed to repeal the requirements of any statute as to publication of notices or reports.

(b) *The term "Chief Engineer" wherever used throughout this Article shall be construed to mean "Director of Public Works."*

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

Approved April 11, 1953.

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CHAPTER 494  
(House Bill 368)

AN ACT to repeal and re-enact, with amendments, Sub-section (1) and Sub-section (q) of Section 277 of Article 81 of the Annotated Code of Maryland (1951 Edition), title "Revenue and Taxes", sub-title "Income Tax", relating to the deductibility of contributions and medical expenses.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sub-section (1) and Sub-section (q) of Section 277 of Article 81 of the Annotated Code of Maryland (1951 Edition), title "Revenue and Taxes", sub-title "Income Tax", be and they are hereby repealed and re-enacted, with amendments, to read as follows:

277.

(1) *For all calendar years beginning after December 31, 1952,* contributions or gifts actually paid by individuals, firms or corporations within the taxable year to or for the use of: (1) this State, its institutions, or any political subdivision of the State exclusively for public purposes; (2) any corporation, or trust, or community fund, or foundation, no part of the net income of which inures to the benefit of any private shareholder or individual, but only if such contributions or gifts are dedicated exclusively for religious, charitable, scientific, literary or educational purposes; or (3) a fraternal society or organization, operating under the lodge system, but only if such contributions or gifts are dedicated exclusively for religious, charitable,

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.