

CHAPTER 253.

CHAP. 254.

An act to secure the payment of the Income Tax by the Officers of Incorporated Companies, and explanatory of certain acts of Assembly, therein mentioned. Passed March 8, 1845.

WHEREAS, doubts have arisen as to the true construction of the act of Assembly, passed at December session, eighteen hundred and forty-one, chapter three hundred and twenty-five, and of the act passed at December session, eighteen hundred and forty-two, chapter two hundred and ninety-four, to remove said doubts and to render more plain and manifest the intention of said acts.

Preamble.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That said acts of Assembly, shall not be deemed, to except and exempt the officers of incorporated companies or institutions from the payment of the income tax, and that all salaries and emoluments of any office held by or under any incorporated institution or company, shall be taxed according to the provisions of the said acts.

Officers of incorporated companies not exempted.

SEC. 2. *And be it enacted,* That according to the true construction of said acts, said officers of incorporated companies and institutions, were not exempted from the tax thereby imposed.

Were not exempted.

CHAPTER 254.

An act to authorise the Levy Court of Frederick County, in their discretion, to apply to the repairs of the Court House in said County, the money heretofore levied for the erection of a new Court House in said County. Passed March 7, 1845.

WHEREAS, it is represented to this General Assembly, that some years since the levy court of Frederick county, in pursuance of a special act of Assembly, levied the sum of two thousand dollars to be applied to the erection of a new court house; AND WHEREAS, the said sum of money being inadequate for that purpose, the levy court invested said sum at interest, and did not erect said court house, and the said levy court doubting their powers to appropriate said fund to the repair of the court house, and the condition of said building requiring repair and improvement—Therefore,

Preamble.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That the fund heretofore levied by the levy court of Frederick county, pursuant to law, for the pur-

Money to be applied to the repairs of the Court House.