

(p) In other than the taxable year in which actually distributed or made available to him, any person's share of a contribution or payment made by an employer to a stock bonus, pension, annuity, profit-sharing or deferred compensation plan established by an employer for the benefit of his employees or their beneficiaries which for the taxable year with respect to which the contribution or payment is made meets the requirements of Section 165 of the United States Internal Revenue Code, as amended from time to time; and, in addition, in the taxable year in which actually received or made available, so much of the aggregate benefits to the beneficiary of annuities under a plan meeting such requirements as exceed "annuity income" (as defined in Section 279 (1) of this sub-title); provided, however, that the portion, if any, of such contribution applied to a purchase of life insurance protection prior to the retirement of the employee, shall be deemed to be a part of his compensation and included in his gross income in the taxable year in which so applied, and the proceeds of any such insurance policy on the life of an employee paid by reason of his death shall be excluded from gross income in the taxable year when paid as provided in sub-section (b) of this section.

(q) Payments received by policemen and firemen from pension systems for injuries sustained in the line of duty.

SEC. 2. *And be it further enacted*, That this Act is hereby declared to be an emergency measure and necessary for the immediate preservation of the public health and welfare, and having been passed by a ye and nay vote, supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, the same shall take effect from the date of its passage and shall be applicable to income tax returns for any taxable year commencing on or after January 1, 1957.

Approved March 13, 1958.

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CHAPTER 35

(Senate Bill 86)

AN ACT to legalize the ten-volume 1958 Pocket Supplement to the Annotated Code of the Public General Laws of Maryland (1957 Edition) prepared and published by the Editorial Staff of The Michie Company, Charlottesville, Virginia, and making it evidence of the law.

WHEREAS, By Chapter 23 of the Acts of 1957, the General Assembly legalized and made evidence of the law the 1957 Edition of the Annotated Code of the Public General Laws of Maryland published by The Michie Company; and

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.