

upon conviction thereof be fined not less than twenty-five (\$25.00) dollars nor more than one hundred (\$100.00) dollars for each offense.

(5) The provisions of this sub-title shall apply only to Dorchester County. AND TALBOT COUNTIES.

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1955.

Approved April 28, 1955.

CHAPTER 716

(House Bill 214)

AN ACT to repeal Section 14 of Article 81 of the Annotated Code of Maryland (1954 Supplement), title "Revenue and Taxes," sub-title "What Shall Be Taxed and Where," as said section was separately amended by Chapter 592 and by Chapter 594 of the Acts of 1953 and to enact a new Section 14 in lieu thereof to stand in the place and stead of the section repealed, re-enacting in one section the provisions of said Section 14 as separately amended by Chapters 592 and 594 of the Acts of 1953 in order to clarify the language thereof and to resolve any doubts about the correct wording of said Section 14 by reason of having been so twice amended; providing also for including certain other counties within the provisions of said section; AND FOR CHANGING CERTAIN PROVISIONS ALREADY CONTAINED THEREIN; and relating generally to the assessment of stock in business for purposes of taxation in this State.

WHEREAS, Section 14 of Article 81 of the Code was amended by Chapters 592 and 594 of the Acts of 1953; and

WHEREAS, the two Acts were drafted for separate and distinct purposes as clearly appears from their titles; and

WHEREAS, despite the clarity of intention of the General Assembly in enacting these two laws, there is some conflict in language which causes confusion unless considered in relation to the titles of the two Acts; and

WHEREAS, it is desirable to repeal both versions of Section 14 of the Code, as amended by Chapters 592 and 594 of the Acts of 1953 and to enact a new Section 14 in lieu thereof, clarifying the wording of said section and eliminating any confusion about possible conflict in the wording; and

WHEREAS, at the same time officials of other counties have expressed an interest in being included in OR IN CHANGING the provisions of said Section 14 concerning the assessment of stock in business for the purposes of taxation; now therefore

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 14 of Article 81 of the Annotated Code of Maryland

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.