

~~(1951 Edition, 1956 Supplement), title "Revenue and Taxes", sub-title "Income Tax", relating to the allowable medical deduction~~

AN ACT TO REPEAL SECTION 277 (Q) AND SECTION 284 OF ARTICLE 81 OF THE ANNOTATED CODE OF MARYLAND (1951 EDITION AND 1956 SUPPLEMENT), TITLE "REVENUE AND TAXES", SUB-TITLE "INCOME TAX", AND TO REPEAL SECTION 284A OF SAID ARTICLE AND SUB-TITLE, AS THE SAME WAS ENACTED BY CHAPTER 8 OF THE ACTS OF THE GENERAL ASSEMBLY OF 1952, RELATING TO THE ALLOWABLE MEDICAL DEDUCTION and certain tax credits applicable for the taxable years 1944, 1945 and 1951, since said sections referred to are no longer necessary.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That Section 277, Sub-section (q), Section 284 and Section 284A of Article 81 of the Annotated Code of Maryland (1951 Edition, 1956 Supplement), title "Revenue and Taxes", sub-title "Income Tax", be and the same are hereby repealed.*

THAT SECTION 277 (Q) AND SECTION 284 OF ARTICLE 81 OF THE ANNOTATED CODE OF MARYLAND (1951 EDITION AND 1956 SUPPLEMENT), TITLE "REVENUE AND TAXES", SUB-TITLE "INCOME TAX", AND SECTION 284A OF SAID ARTICLE AND SUB-TITLE, AS THE SAME WAS ENACTED BY CHAPTER 8 OF THE ACTS OF THE GENERAL ASSEMBLY OF 1952, BE AND THE SAME ARE HEREBY REPEALED.

SEC. 2. *And be it further enacted, That this Act shall take effect June 1, 1957.*

Approved March 18, 1957.

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## CHAPTER 266

(House Bill 359)

AN ACT to repeal and re-enact, with amendments, Section 306 of Article 81 of the Annotated Code of Maryland (1951 Edition, 1956 Supplement), title "Revenue and Taxes", sub-title "Income Tax", relating to tax refunds under the Income Tax Law.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That Section 306 of Article 81 of the Annotated Code of Maryland (1951 Edition, 1956 Supplement), entitled "Revenue and Taxes", sub-title "Income Tax", be and the same is hereby repealed and re-enacted, with amendments, to read as follows:*

306. Refunds. In the event any person pays more tax than is found to have been due, the Comptroller shall refund the over-pay-

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.