tween the tax paid for such prior taxable year and the tax which he would have paid had he received in or accrued for such prior taxable year such reduced contract or subcontract price or prices. All such refunds attributable to the renegotiation of a contract or contracts with the United States or any agency thereof or any subcontract or subcontracts thereunder made by a taxpayer shall be made in the same manner and to the same extent as other refunds are made under and pursuant hereto.

SEC. 2. And be it further enacted, That this Act is hereby declared to be an emergency law, necessary for the immediate preservation of the public health and safety, and being passed by a yea 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.

Approved March 18, 1957.

## CHAPTER 267

## (House Bill 361)

AN ACT to repeal and re-enact, with amendments, Section 534 of the Charter and Public Local Laws of Baltimore City (1949 Edition), title "Baltimore City" sub-title "Miscellaneous Laws", sub-heading "Police Commissioner", as said section was amended by Chapter 482 of the Acts of 1951, so as to make eligible as members of the Police Department of Baltimore City persons who are either non-residents or lack sufficient residence to be registered voters of the State of Maryland.

SECTION 1. Be it enacted by the General Assembly of Maryland, That Section 534 of the Charter and Public Local Laws of Baltimore City (1949 Edition), title "Baltimore City", sub-title "Miscellaneous Laws", sub-heading "Police Commissioner", be and the same is hereby repealed and re-enacted, with amendments to read as follows:

534. No person shall be eligible to be a member of the police force of Baltimore City in any capacity unless he or she be a registered voter of the State of Maryland [,]; provided, [however,] if, in the opinion of the Police Commissioner of Baltimore City, an emergency exists, persons who have attained eighteen years of age shall be eligible as civilian employees of the Department [.] or provided that the Police Commissioner of Baltimore City may appoint, in his discretion, a desirable person, who is either a non-resident of the State of Maryland or who lacks sufficient residence in the State of Maryland to qualify as a registered voter thereof, upon the condition that such person immediately establish and/or continue to maintain residence in this State, and that such person promptly register as a voter of the State of Maryland at the earliest practicable time.

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.