

Local Laws of Maryland, published under the direction of the Board of County Commissioners of Garrett County and edited by Carl N. Everstine, and making provisions for the publication, sale and distribution thereof.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That the 1957 Edition of the Code of Public Local Laws of Garrett County, being Article 12 of the Code of Public Local Laws of Maryland, published under the direction of the Board of County Commissioners of Garrett County and edited by Carl N. Everstine, be and the same is hereby legalized. Said Code shall contain all Public Local Laws relating to Garrett County in effect after the 1957 Regular Session of the General Assembly of Maryland; it shall be deemed and taken in all the Courts of the State and by all Justices of the Peace and Trial Magistrates of the State and by all other public officials of the State and of any political sub-division thereof to be evidence of the Public Local Laws of Garrett County in existence at the time of compilation.

SEC. 2. *And be it further enacted,* That the Board of County Commissioners of Garrett County be and it is hereby authorized and directed to make an appropriation to provide for the publication of said Code; and it further is authorized to provide for the sale and distribution of said Code.

SEC. 3. *And be it further enacted,* That this Act shall take effect June 1, 1957.

Approved March 25, 1957.

CHAPTER 367

(House Bill 133)

AN ACT to add Section 281 (i) to Article 81 of the Annotated Code of Maryland (1951 Edition and 1956 Supplement), title "Revenue and Taxes", sub-title "Income Tax", said new section to follow immediately after Section 281 (h) thereof, providing that gross income shall not be a factor in determining the dependency of a son, stepson, daughter or stepdaughter who has not attained the age of 19 or is a student, and that amounts received as scholarships at an educational institution shall not be taken into account in determining whether a full-time student received more than half of his support from the taxpayer.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 281 (i) be and it is hereby added to Article 81 of the Annotated Code of Maryland (1951 Edition and 1956 Supplement), title "Revenue and Taxes", sub-title "Income Tax", said new section to follow immediately after Section 281 (h) thereof and to read as follows:

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.