

(i) *For calendar years beginning after December 31, 1956, gross income shall not be a factor in determining the dependency of a son, stepson, daughter or stepdaughter who*

(A) has not attained the age of 19 at the close of the calendar year or

(B) is a student.

For this purpose the term "student" means an individual who during each of 5 calendar months during the calendar year in which the taxable year of the taxpayer begins—

(1) is a full-time student at an educational institution; or

(2) is pursuing a full-time course of institutional on-farm training under the supervision of an accredited agent of an educational institution or of a State or political sub-division of a State.

Amounts received as scholarships for study at an educational institution shall not be taken into account in determining whether a student received more than half of his support from the taxpayer.

The term "educational institution" means only an educational institution which normally maintains a regular faculty and curriculum and normally has a regularly organized body of students in attendance at the place where its educational activities are carried on.

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

Approved March 28, 1957.

CHAPTER 368

(House Bill 201)

AN ACT to add new Section 120A to the Code of Public Local Laws of Cecil County (1953 Edition) being Article 8 of the Code of Public Local Laws of Maryland, title "Cecil County", sub-title "County Commissioners", to follow immediately after Section 120 thereof, providing for a County Engineer in Cecil County to advise, and supervise on all bidding and construction, alteration or repairing of public works, buildings and public school buildings and construction, and relating to his salary, powers and duties.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That a new Section 120A be and it is hereby added to the Code of Public Local Laws of Cecil County (1953 Edition) being Article 8 of the Code of Public Local Laws of Maryland, title "Cecil County", sub-title "County Commissioners", to follow immediately after Section 120 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.