

CHAPTER 400

(Senate Bill 342)

AN ACT to add Section 203A to Article 81 of the Annotated Code of Maryland (1951 Edition), title "Revenue and Taxes", sub-title "General Provisions", to follow immediately after Section 203 thereof and to be under the new sub-heading "Due Dates on Holidays and Saturdays", providing for the postponement to the next succeeding working day of all tax payments, returns, and other acts required by State and local tax laws in this State when the due date thereof falls on a Saturday, Sunday, or legal holiday.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That new Section 203A be and it is hereby added to Article 81 of the Annotated Code of Maryland (1951 Edition), title "Revenue and Taxes", sub-title "General Provisions", to follow immediately after Section 203 thereof and to be under the new sub-heading "Due Dates on Holidays and Saturdays", to read as follows:

Due Dates on Holidays and Saturdays

203A. When the last day prescribed under authority of any state or local law pertaining in any manner to taxes of any kind, for making payment, filing returns or performing any other act, falls on Saturday, Sunday or a legal holiday, the compliance and performance of such act shall be considered timely, any law to the contrary notwithstanding, if it is performed on the next succeeding day which is not a Saturday, Sunday or a legal holiday. For purposes of this section, the last day for the performance of any act shall be determined by including any duly authorized extension of time; and in the case of any payment, return, statement or other document required to be made or filed, or any other act required under authority of the state and local tax laws to be performed at any office, of the state, or its instrumentalities or agencies, or at any other office of any political subdivision of the state, or its instrumentalities or agencies, the term "legal holiday" means a statewide legal holiday in the State of Maryland or a national legal holiday duly recognized by the Federal Government.

SEC. 2. *And be it further enacted,* That any and all state and local tax laws inconsistent herewith are hereby repealed to the extent of any such inconsistency.

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

Approved March 28, 1957.

CHAPTER 401

(Senate Bill 367)

AN ACT to repeal and re-enact, with amendments, Section 53(1) of Article 52 of the Annotated Code of Maryland (1951 Edition),

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.