

WHEREAS, because of a departmental disciplinary charge, Sergeant Purcell was reduced to the rank of Patrolman on October 7, 1955; and

WHEREAS, a short time later, while engaged in the protection of life and property in the City of Baltimore, Patrolman Purcell was fatally wounded by gun shot and died on October 24, 1955; and

WHEREAS, it would be an act of simple justice and also would be helpful to the family of the late Patrolman Purcell, by reason of increasing his pension allowance, if he were restored posthumously to the rank of Sergeant; now, therefore

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That the Police Commissioner of Baltimore City be authorized and directed to restore the rank of Sergeant to the late James J. Purcell, such promotion to be effective as of October 7, 1955.

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

Approved March 28, 1957.

CHAPTER 406

(Senate Bill 410)

AN ACT to add a new sub-section to Section 275, said new sub-section to be known as sub-section (s) and to follow immediately after sub-section (r); to add a new sub-section to Section 283, said new sub-section to be known as sub-section (e) (7), to follow immediately after sub-section (e) (6); to repeal and re-enact, with amendments, Section 276 and Section 276 (e) and Section 277 (a), all of Article 81 of the Annotated Code of Maryland (1951 Edition, 1956 Supplement), title "Revenue and Taxes", sub-title "Income Tax", all relating to definitions, gross income and exclusions therefrom, allowable deductions and exemptions for purposes of the income tax law and relating to accident and health welfare plans, contributions thereto and benefit payments therefrom.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That a new sub-section be added to Section 275, said new sub-section to be known as sub-section (s); that a new sub-section be added to Section 283, said new sub-section to be known as sub-section (e) (7) of Article 81 of the Annotated Code of Maryland (1951 Edition, 1956 Supplement), title "Revenue and Taxes", sub-title "Income Tax"; that Sections 276, 276 (e) and 277 (a) 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Maryland (1951 Edition, 1956 Supplement), title "Revenue and Taxes", sub-title "Income Tax", be and the same are hereby repealed and re-enacted to read as follows: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.