

safe deposit and trust business, including all receipts derived from the business of acting in a fiduciary or representative capacity, without any deductions or credits of any kind whatsoever; *provided further, that a foreign trust company or foreign safe deposit and trust company engaging in any of these activities:*

(i) *investing trust funds in mortgages or deeds of trust on Maryland property; and*

(ii) *enforcing and foreclosing mortgages and deeds of trust on Maryland property, holding, leasing and conserving properties so acquired or otherwise acquired as a result of default under a mortgage or deed of trust, and transferring title thereof; and performing such activities as trustee or other fiduciary of a trust or estate which is administered outside of Maryland, shall not, solely by reason of such activities, be considered to be acting in a fiduciary or representative capacity in Maryland or be required to pay a gross receipts tax.*

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

Approved April 10, 1957.

---

## CHAPTER 488

(Senate Bill 504)

AN ACT to add new Sections 114 (b)-1 and 114 (b)-2 to follow immediately after Section 114 (b) of Article 2B of the Annotated Code of Maryland (1956 Supplement), title "Alcoholic Beverages", sub-title "Restrictions Upon Licenses", providing that it shall be unlawful for any minor in Somerset County to possess alcoholic beverages; providing further that it shall be unlawful for any licensee, proprietor, or operator of an establishment dispensing alcoholic beverages to allow any minor to consume alcoholic beverages upon said premises; and further providing a penalty for violation of these infractions.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That new Sections 114 (b)-1 and 114 (b)-2 be and they are hereby added to Article 2B of the Annotated Code of Maryland (1956 Supplement), title "Alcoholic Beverages", sub-title "Restrictions Upon Licenses", to follow immediately after Section 114 (b), and to read as follows:

*114. (b)-1. In Somerset County, it shall be unlawful for any person under the age of twenty-one years to possess or have upon his person any alcoholic beverages, EXCEPT A BONA FIDE EMPLOYEE IN THE COURSE OF HIS EMPLOYMENT. Any minor having such alcoholic beverages in his possession as aforesaid shall*

---

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.