

charge, which statement or schedule, together with all books, papers and commitments kept by him pertaining to prisoners in the jail, shall at all times be open to the inspection of the County Commissioners, the State's Attorney and the Grand Jury for said Somerset County, and should the Sheriff neglect or refuse to keep said book or comply with any of the duties which he is hereby required to perform, he shall be guilty of a misdemeanor and subject to indictment, and upon conviction thereof he shall be fined a sum not exceeding one hundred dollars (\$100.00).

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

Approved April 10, 1957.

CHAPTER 569

(House Bill 351)

AN ACT to repeal and re-enact, with amendments, Section 301 of Article 81 of the Annotated Code of Maryland (1951 Edition), title "Revenues and Taxes", sub-title "Income Tax", relating to the time for making a return of the income of an individual who transfers his residence from this State to another State for jurisdiction, AND REMOVING FROM SAID SECTION AN OBSOLETE REFERENCE CONCERNING WORLD WAR II.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 301 of Article 81 of the Annotated Code of Maryland (1951 Edition), title "Revenues and Taxes", sub-title "Income Tax", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

301. (Time for Returns.) All returns of income shall be made on or before the 15th day of April succeeding the taxable year except that such returns, if made on the basis of a fiscal year, shall be made on or before the 15th day of the fourth month following the close of such fiscal year, and except that the final return of the income of a decedent shall be filed within a period of 6 months after the date of death of the decedent; *and except further that the partial return of an individual who transfers his residence from this State to another State or jurisdiction shall be filed on or before the 15th day of the fourth month following the date of such transfer of residence.* During the period of the present war and for such further period thereafter as the Comptroller by regulation shall prescribe, any person in the armed forces of the United States who is serving outside the continental limits of this country, shall not be required to file a return, which otherwise would be due by such person hereunder, until three months from the time such person returns permanently to the continental limits of this country.

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.