

days, the owner thereof shall make application to the County Commissioners for an assessment permit. Said application shall be made before July 1, 1959, AND BEFORE THE FIRST DAY OF JULY IN EACH YEAR THEREAFTER, and shall be accompanied by an assessment fee of thirty-five dollars (\$35.00). Upon receipt of said application and fee, the County Commissioners shall issue a metallic assessment plate which shall be affixed to the trailer in a prominent place on the exterior as evidence that said trailer has been assessed for the payment of property taxes in Cecil County. Said assessment plates shall be valid for one year from the date of issue and shall be renewed annually at a fee of thirty-five dollars (\$35.00). Provided, however, that the provisions of this sub-section shall not apply to any trailer which has been assessed for real property taxes and said taxes are paid as part of the real property taxes by the owner of said trailer. Provided further that the County Commissioners may by rule vary the time for collection and the method of payment of the assessment fee. PROVIDED FURTHER THAT ANY PERSON PAYING THE ASSESSMENT FEE SHALL BE ENTITLED TO A CREDIT TO THE AMOUNT OF THE ASSESSMENT FEE UPON CECIL COUNTY PERSONAL PROPERTY TAXES LEVIED AGAINST THE TRAILER FOR THE YEAR IN WHICH THE ASSESSMENT FEE IS PAID. Failure to comply with the provisions of this sub-section shall result in a fine of seventy-five dollars (\$75.00) and costs.

SEC. 2. *And be it further enacted, That this Act shall take effect June 1, 1959.*

Approved April 28, 1959.

CHAPTER 755

(House Bill 593)

AN ACT to repeal and re-enact, with amendments, Section 304 and Section 310 of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes", sub-title "Income Tax", relating to the delegation of power and authority to the Chief of the Income Tax Division to sign certain legal documents necessary for the administration of the Law; and payment of refunds; and to adjust said Sections by creating designated sub-sections with respect to certain paragraphs in each of said Sections.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That Section 304 and Section 310 of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes", sub-title "Income Tax", be and the same are hereby repealed and re-enacted, with amendments, to read as follows:*

304. COMPTROLLER TO ADMINISTER.

(a) The Comptroller is hereby authorized and required to administer the provisions of this sub-title. For this purpose, he 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.