

ROAD TAX ON MOTOR CARRIERS; AND SUCH AGREEMENTS SHALL HAVE THE EFFECT OF PROVIDING EXEMPTION FROM THE PROVISIONS OF THE ROAD TAX ON MOTOR CARRIERS AND SIMILAR LAWS OF THE RESPECTIVE STATES FOR THOSE CARRIERS WHOSE OPERATIONS ARE SUBSTANTIALLY IN THEIR HOME STATE BUT WHO MAY TRAVEL INTO THE NEIGHBORING STATE INCIDENTAL TO THEIR OPERATIONS. ROAD TAX ON MOTOR CARRIERS; HOWEVER, ANY AGREEMENTS WITH A STATE ABUTTING ON MARYLAND AND WITH THE DISTRICT OF COLUMBIA AND NEW JERSEY THAT WAS IN FULL FORCE AND EFFECT AS OF JANUARY 1, 1959 SHALL CONTINUE IN FULL FORCE AND EFFECT, AND NOTHING IN THIS ACT SHALL BE CONSTRUED TO IN ANY WAY ALTER OR TERMINATE THE ABOVE-MENTIONED EXISTING AGREEMENTS.

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

Approved May 5, 1959.

CHAPTER 820

(House Bill 568)

AN ACT to repeal and re-enact, with amendments, Section 150 of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes", sub-title "Inheritance Tax", relating to an exemption for the Montgomery County General Hospital from the collateral inheritance tax.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 150 of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes", sub-title "Inheritance Tax", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

150. There is hereby levied and imposed a tax at the rate of seven and one-half per centum on every one hundred dollars of the clear value of any and all property, having a taxable situs in this State, passing at the death of any resident or non-resident decedent, in trust or otherwise, to or for the use of any person or persons, other than the father, mother, husband, wife, children or lineal descendants of such decedent; provided, however, that nothing in this section shall apply to property passing to the State or to any county or city of the State by escheat or otherwise, or to monies not in excess of five hundred dollars bequeathed for the perpetual upkeep of a grave or graves. And provided further that nothing in this section shall apply to property passing, in trust or otherwise, to or for the use of a corporation, trust or community chest, fund, or foundation, created

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.