

title "Revenue and Taxes", sub-title "What Shall Be Taxed and Where", providing that house trailers designed primarily for human habitation are not exempt from the assessment of the local property tax in Cecil County.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 9(32) of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes", sub-title "What Shall Be Taxed and Where", be and the same is hereby repealed and re-enacted, with amendments, to read as follows:

9.

(32) Motor vehicles, Classes A to J, inclusive. Nothing herein shall be construed to exempt house trailers designed primarily for human habitation from the assessment of the local property tax in Carroll County, Harford County, *Cecil County* and St. Mary's County, not withstanding any fees paid to the Department of Motor Vehicles for the privilege of the use of the highways by such house trailers.

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

Approved April 8, 1959.

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CHAPTER 481

(House Bill 594)

AN ACT to repeal and re-enact, with amendments, sub-section (g) of Section 288, and Section 309, and sub-section (j) of Section 312 of Article 81 of the Annotated Code of Maryland (1957 Edition) title "Revenue and Taxes", sub-title "Income Tax", all relating to the exemption of community swimming pools; the time prescribed for an audit of the return; and the requirement for the filing of an Estimated Return with respect to awards and prizes.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That sub-section (g) of Section 288, and Section 309, and sub-section (j) of Section 312 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Code of Maryland (1957 Edition), title "Revenue and Taxes", sub-title "Income Tax", be and the same are hereby repealed and re-enacted, with amendments, to read as follows:

288.

(g) Exemptions from section.—The following shall not be liable for the tax imposed by this section:

(1) National and State banks and trust companies;

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.