

duty of the State Comptroller to collect these respective sums from the counties and Baltimore City.

(e) The county commissioners and the county council of each county and the mayor and city council of Baltimore are authorized and directed to levy annually upon the assessable property in each such respective political jurisdiction, a sum sufficient to pay the aggregate of such charges. Should any county or Baltimore City fail to levy a tax sufficient to pay said charges, the Comptroller shall enforce the obligation by an action of mandamus, the withholding of any state moneys due to the county or city, or by other appropriate means. If any county or Baltimore City shall claim that any child is not a proper charge against it, or otherwise question the correctness of the amount due, it shall be entitled to a hearing before the State Comptroller and the decision of the Comptroller as to any questions of fact or as to the residence of the child shall be final and conclusive.

SEC. 2. *And be it further enacted, That this Act shall take effect July 1, 1962.*

Approved March 23, 1962.

CHAPTER 39

(Senate Bill 77)

AN ACT to repeal and re-enact, with amendments, Section 280 (n) of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes", sub-title "Income Tax", relating to the military exclusion of \$1,500.00 from the definition of gross income.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That Section 280, sub-section (n), of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes", sub-title "Income Tax", be and the same is hereby repealed and re-enacted, with amendments, to read as follows:*

280. Gross Income

(n) Pay as member of armed forces, etc.—Payments up to fifteen hundred dollars (\$1,500.00) received during each current calendar year as members of the armed forces of the United States [and of], the United States Maritime Service, United States Merchant Marine Cadet Corps, United States Merchant Marine, [and the] United States Public Health Service Commissioned Officers Corps and the Commissioned Officers Corps of the United States Coast and Geodetic Survey by residents of this State on active duty with aforesaid branches of service [.] . *The exclusion herein provided for shall apply in a calendar year only in time of war, and prior to the ces-*

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.