to be issued, and the governing bodies of each of the Counties and Baltimore City shall forthwith levy and collect such tax at such rate; provided, the cost of capital improvements for the Depart ment of Maryland State Police as set out herein shall be paid from the fines and other receipts of the Department of Motor Vehicles provided in Section 341 of Article 66½ of the Annotated Code of Maryland (1957 Ed.), and the cost of debt service for bonds issued for these purposes shall not be included by the Board of Public Works in determining the tax rate under the provisions of this Section unless the revenues from the fines and other receipts of said Department of Motor Vehicles be insufficient to provide necessary funds to pay the principal and interest on such bonds.

All matters committed by this Act to the discretion of the Board of Public Works shall be determined by a majority of said Board.

SEC. 11. And be it further enacted, That moneys derived from the sale of Certificates of Indebtedness authorized by this Act shall be used only for capital improvements and for no other purpose. In determining whether an expenditure represents a capital improvement, the Board of Public Works shall be guided by the principle that a capital improvement is an improvement, the useful life of which shall be at least equal to the life of the bonds or Certificates of Indebtedness by which it is financed.

SEC. 12. And be it further enacted, That this Act shall take effect June 1, 1962.

Approved April 6, 1962.

## CHAPTER 129

## (House Bill 6)

AN ACT to repeal Sections 345 to 363, inclusive, and Section 366 of Article 43 of the Annotated Code of Maryland (1957 Edition and 1961 Supplement), title "Health", subtitle "Funeral Directors and Embalmers", and to enact in lieu thereof new Sections 345 to 361, inclusive, to stand in the place of the sections so repealed, providing a widow's license for the continuation of a business of funeral director and embalmer following the death of a licensee, providing that a licensed funeral director or embalmer who is inducted in the Armed Forces on other than a career basis shall be exempt from renewing his license, establishing one license to cover both funeral directors and embalmers, eliminating certain obsolete materials from the present law concerning funeral directors and embalmers, PROVIDING FOR THE EFFECT OF THIS ACT UPON PERSONS LICENSED AS FUNERAL DIRECTORS OR EMBALMERS ON THE EFFECTIVE DATE OF THIS ACT, and

EXPLANATION: Italics indicate new matter added to existing law.

CAPITALS indicate amendments to bill.

Strike out indicates matter stricken out of bill.

[Brackets] indicate matter stricken from existing law.