

be and it is hereby repealed and re-enacted, with amendments, to read as follows:

94.

The County Commissioners of said county shall make their annual levy for State and county taxes on the ~~third~~ *first* Tuesday in April in each and every year. Upon all tax bills for county purposes which shall be paid in full on or before the thirtieth day of June in the year of the levy thereof, a discount of five per centum shall be deducted from the amount thereof, and upon all tax bills paid during the month of July succeeding the levy thereof a discount of four per centum shall be allowed, and upon all tax bills paid during the month of August succeeding the levy thereof a discount of three per centum shall be allowed. No discount shall be allowed on any tax bill paid after the 31st day of August next succeeding the date of the levy thereof. All taxes levied for county purposes remaining unpaid on the ~~31st day of August~~ *first day of October* in the year of the levy thereof shall be in arrears and interest shall be charged and collected thereon ~~from said 31st day of August~~ at the rate of one-half per centum per month or ~~for~~ a fractional part ~~of each month~~ *thereof* until paid.

SEC. 2. *And be it further enacted*, That this act is hereby declared to be an emergency measure and necessary for the preservation of the public health and safety and having been passed by a ye and nay vote, supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, the same shall take effect from the date of its passage.

Approved March 28, 1961.

CHAPTER 231

(Senate Bill 418)

AN ACT to repeal and re-enact, with amendments, Section 48 (d) of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes", sub-title "When Taxes Are Payable", providing that in Talbot and Caroline Counties taxes shall be due and payable on and after the first day of July of each calendar year and overdue and in arrears on the first day of the succeeding October.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 48 (d) of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes", sub-title "When Taxes Are Payable", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

48.

(d) Notwithstanding anything contained in sub-sections (a) and

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.