

heading "Orphans' Court and Register of Wills", relating to the days on which sessions of Orphans' Court of Baltimore County shall be held.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 7-64 of the Baltimore County Code (1958 Edition), title "Baltimore County", sub-title "Courts, Fines, Forfeitures and Imprisonment", sub-heading "Orphans' Court and Register of Wills", be and it is hereby repealed and reenacted with amendments to read as follows:

7-64.

The orphans' court of the county shall meet on Monday, Tuesday, Wednesday, Thursday, and Friday [and Saturday] of each week at 10:00 A.M. and continue their session for such length of time on each of such days as in their judgment the public interests require.

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1961.

Approved February 27, 1961.

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## CHAPTER 101

(House Bill 78)

AN ACT to add new Section 49A to Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes", sub-title "When Taxes Are Payable", to follow immediately after Section 49 thereof, and to repeal and re-enact, with amendments, Section 77 (c) of Article 23 of said Code (1957 Edition), title "Corporations", sub-title "Dissolution", amending the laws of this State concerning taxation with particular respect to advance payments of personal property taxes by corporations filing articles of dissolution, also amending the corporation laws to take account of the payment of taxes by corporations which are in the process of dissolution and relating generally to the payments of taxes by corporations undergoing the procedure for dissolution in this State.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That new Section 49A be and it is hereby added to Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes", sub-title "When Taxes Are Payable", to follow immediately after Section 49 thereof, and to read as follows:

49A. *Advance payment of personal property taxes by corporations filing articles of dissolution.*

*Whenever a corporation submits articles of dissolution pursuant to Section 77 of Article 23, the State Department of Assessments and Taxation, upon submission of the articles and if it has not done so since the last date of finality, shall immediately certify the personal property assessment of the corporation for State, County and City*