

thereupon it shall be the duty of the Department of Mental Hygiene to investigate the question of the residence of such patient and to determine of what county said patient is a proper charge, and shall thereupon notify each of said counties of such determination, and shall notify the superintendent of the State institution under the jurisdiction of the Department of Mental Hygiene, and the counties aforesaid shall thereafter treat and regard such patient as of the county according to the determination of the Department of Mental Hygiene, and if the Department of Mental Hygiene shall find that such patient is not a proper charge against any county of the State, such patient shall thereafter be regarded as a proper charge against the State.

~~(h)~~ (G) The amount incurred by any county of this State, or by the State for treatment and maintenance for any insane person in the State institution under the jurisdiction of the Department of Mental Hygiene shall be a charge against the estate of such person as provided in Section 5.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1963.

Approved March 14, 1963.

---

## CHAPTER 93

(Senate Bill 16)

AN ACT to add a new Article 78C to the Annotated Code of Maryland (1957 Edition) to follow immediately after Article 78B thereof, and to be entitled "Real Estate Investment Trust"; and to add a new Section 313A to Article 81 of said Code (1957 Edition), title "Revenue and Taxes", sub-title "Income Tax", to follow immediately after Section 313 thereof, providing generally for the definition, organization, power, operation, conduct, regulation and supervision of real estate investment trusts; providing limitation of liability for the holders of beneficial interests in or the trustees of real estate investment trusts; providing for the taxation of real estate investment trusts and of the holders of beneficial interests therein; providing penalties for the failure or refusal to comply with certain provisions of this Act and generally concerning and relating to real estate investment trusts.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That new Article 78C be and the same is hereby added to the Annotated Code of Maryland (1957 Edition), said new Article to follow immediately after Article 78B thereof and to be entitled "Real Estate Investment Trust" and to read as follows:

### ARTICLE 78C

#### *Real Estate Investment Trust*

1.

*A real estate investment trust is hereby recognized as a permitted form of unincorporated trust or association for the conduct of business in this state in accordance with the provisions of this Article. To*