

oaths to any witnesses who appear to testify at the hearing. The Chairman may issue summons for any witnesses to appear and testify at the hearing, which shall be served by the Sheriff of Baltimore City or by the sheriff of any county. If any witness so summoned shall refuse to testify, the Chairman may apply to the Baltimore City Court or to the circuit court for any county, and the court is authorized to take such action as may be taken against a witness summoned to said court who shall refuse to testify. The Commission shall as promptly as possible after the hearing render a final decision on the petitioner's complaint.

13-I. Any party aggrieved by a final decision of the Commission, is entitled to judicial review thereof as provided by the Administrative Procedure Act, Section 255 of Article 41 of this Code.

13-J. Any person, firm or corporation violating any of the provisions of this subheading shall be guilty of a misdemeanor, and upon conviction thereof shall be fined not less than ten dollars (\$10.00) nor more than five hundred dollars (\$500.00). All monies arising from fines collected under this section shall be remitted to the Comptroller for credit to the Conservation Fund.

13-K. Whenever reference is made in this Article or elsewhere in the laws of this State to the Commission of Tidewater Fisheries, or to the Department of Tidewater Fisheries, the reference, after June 1, 1964, shall mean the Department of Chesapeake Bay Affairs.

13-L. If any provision of this subtitle or the application thereof to any person or circumstances is held invalid, such invalidity shall not affect the other provisions or any other application of this subtitle which can be given effect without the invalid provision or application, and to this end the provisions of this subtitle are hereby declared to be severable.

SEC. 2. And be it further enacted, That this Act shall take effect June 1, 1964.

Approved April 7, 1964.

CHAPTER 83

(Senate Bill 96)

AN ACT to add new Section 281 (e-1) to Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes", subtitle "Income Tax", to follow immediately after Section 281(e) thereof, to authorize a loss resulting from shares in savings and loan associations placed in receivership or conservatorship, to be taken as a deduction from State income tax, to provide the time of taking such deduction and for the reporting of recovery on such a loss.

SECTION 1. Be it enacted by the General Assembly of Maryland, That new Section 281 (e-1) be and it is hereby added to Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue