

ment), title "Natural Resources," subtitle "Oysters and Clams," to permit buy boats and trucks to unload clams before sunrise and after sunset subject to certain conditions.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 713(i) of Article 66C of the Annotated Code of Maryland (1963 Supplement), title "Natural Resources," subtitle "Oysters and Clams," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

713.

(i) It shall be unlawful for any person to take or catch, or attempt to take or catch, soft shell clams on Sunday, or between sunset and sunrise on any other day, or to land soft shell clams earlier than one hour before sunrise or later than one hour after sunset[.]; or for any buy boat or buy truck to unload clams earlier than one hour before sunrise or later than one hour after sunset unless such cargo of such buy boat or buy truck is accompanied by a certificate of inspection issued by an officer of the Department of Tidewater Fisheries, which certificate shall set forth the point of origin and time thereof, which time of origin must have been between sunrise and sunset, and the quantity, in bushels, of the clams, in which case such buy boat or buy truck may be unloaded between sunset and sunrise.

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

Approved April 7, 1964.

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CHAPTER 180

(House Bill 370)

AN ACT to repeal and re-enact, with amendments, subsection (e) of Section 280 of Article 81 of the Annotated Code of Maryland (1957 Edition and 1963 Supplement), title "Revenue and Taxes," subtitle "Income Tax," relating to gross income and exclusions therefrom, to compensation for injuries and sickness, and to amounts received under accident and health plans or wage continuation plans or contributed by employers to such plans by adjusting the excludable period and amount under wage continuation plans to conform with the amendment of Section 105 (d) of the Federal Revenue Code by the Revenue Act of 1964.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* ~~to~~ THAT subsection (e) of Section 280 of Article 81 of the Annotated Code of Maryland, (1957 Edition), ~~AND~~ 1963 Supplement), title "Revenue and Taxes," subtitle "Income Tax," be and the same as IS hereby repealed and re-enacted, with amendments, to read as follows:

280.

(e) Workmen's Compensation or amounts received from em-