

sion or salary to the widow of any former Chief Judge of the Fourth Judicial Circuit under certain conditions, and relating generally to the procedures and requirements for this payment.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That a new Section 50A be and it is hereby added to Article 26 of the Annotated Code of Maryland (1957 Edition and 1963 Supplement), title "Courts," subtitle "Pensions of Judges and Their Widows," to follow immediately after Section 50 thereof, and to read as follows:

50A.

(a) *The county commissioners of Allegany County shall* MAY pay a pension or salary to the widow of any former Chief Judge of the Fourth Judicial Circuit if (1) he served as chief judge at any time during or following the year 1960 and resided in Allegany County during his service as such; and (2) she is receiving or eligible to receive payments of a salary or pension under the provisions of Section 50 of this subtitle.

(b) *The pension or salary paid to the widow shall* MAY be annually an amount computed in this manner: (i) an amount equal to one and one-half per centum (1-1/2%) of the total amount being paid annually to the former chief judge under the provisions of Section 48 of this subtitle, at the time of his death, is multiplied by (ii) the number of years (or portions thereof) during which the former chief judge served either as an associate judge or as the chief judge in the Fourth Judicial Circuit.

(c) *The county commissioners of Allegany County shall* MAY levy upon the assessable property of the county a tax sufficient to pay the amount payable and computed under this section.

SEC. 2. *And be it further enacted,* That this Act is hereby declared to be an emergency measure and necessary for the immediate preservation of the public health and safety, and having been passed by a ye and nay vote supported by three-fifths of 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 April 7, 1964.

CHAPTER 31

(Senate Bill 40)

AN ACT to repeal and re-enact, with amendments, Section 280 (n) of Article 81 of the Annotated Code of Maryland (1963 Supplement), title "Revenue and Taxes", sub-title "Income Tax", as said Section was amended by Chapter 89 (Senate Bill 42) of the Acts of the Regular Session of 1964, amending the law with respect to exclusions from gross income for the State Income Tax, with particular respect to certain payments received by members of the Armed Forces and other branches of Federal service in time of war, prior to the cessation of hostilities, and while in a military policing area or zone, in order to clarify the provisions thereof.