

150.

There is hereby levied and imposed a tax at the rate of seven and one-half per centum on every one hundred dollars of the clear value of any and all property, having a taxable situs in this State, passing at the death of any resident or nonresident decedent, in trust or otherwise, to or for the use of any person or persons, other than the father, mother, husband, wife, children or lineal descendants of such decedent; provided, however, that nothing in this section shall apply to property passing to the State or to any county or city of the State by escheat or otherwise, or to monies not in excess of five hundred dollars bequeathed for the perpetual upkeep of a grave or graves. And provided further that nothing in this section shall apply to property passing, in trust or otherwise, to or for the use of a corporation, trust or community chest, fund, or foundation, created or organized under the law of the United States or any state or territory or possession of the United States, organized and operated exclusively for religious, charitable, scientific, literary or educational purposes, including the encouragement of art and the prevention of cruelty to children or animals, *if none of the purposes and no substantial part of the activities of which are carrying on propaganda or otherwise attempting to influence legislation and if no part of the net earnings of which inures to the benefit of any private shareholder or individual, and (i) if a substantial part or all of the activities and work of which are carried on in the State of Maryland or in the District of Columbia, or (ii) if it is a Maryland corporation, or (iii) if the law of such jurisdiction other than Maryland does not impose a legacy, inheritance, succession or death tax of any character in respect of property transferred to a similar eleemosynary beneficiary organized or existing under the law of the State of Maryland or provides for an exemption from such taxes on such transfers on a reciprocal basis.* For the purposes of this section, the Montgomery County General Hospital, Incorporated, of Sandy Spring, Maryland, shall be construed to be a corporation of this State, organized and operated exclusively for charitable and educational purposes, no part of the net earnings of which inures to the benefit of any private shareholder or individual.

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1966.

Approved April 29, 1966.

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CHAPTER 400

(House Bill 1211)

AN ACT to repeal and re-enact, with amendments, Section 314 of Article 66½ of the Annotated Code of Maryland (1965 Supplement), title "Motor Vehicles," subtitle "Operation of Vehicles Upon Highways," to revise the laws regulating the maximum length of motor vehicles using the roads of the State, and to provide for certain exceptions from the allowable maximum lengths.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 314 of Article 66½ of the Annotated Code of Maryland