

on the basis of a fiscal year, shall be made on or before the 15th day of the fourth month following the close of such fiscal year, and except that [the final return of the income of a decedent shall be filed within a period of six months after the date of death of the decedent; and except further that] the partial return of an individual who transfers his residence from this State to another state or jurisdiction shall be filed on or before the 15th day of the fourth month following the date of such transfer of residence.

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1967, and shall be applicable to taxable years beginning on or after January 1, 1967.

Approved April 21, 1967.

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CHAPTER 455

(Senate Bill 259)

AN ACT to add new subsection (g) to Section 32 of Article 66½ of the Annotated Code of Maryland (1965 Replacement Volume), title "Motor Vehicles," subtitle "Administration—Registration—Titling," to follow immediately after subsection (f) thereof, providing for the issuance of special motor vehicle registration plates for bona fide members of the American Legion.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That new subsection (g) be and it is hereby added to Section 32 of Article 66½ of the Annotated Code of Maryland (1965 Replacement Volume), title "Motor Vehicles," subtitle "Administration—Registration—Titling," to follow immediately after subsection (f) thereof, and to read as follows:

32.

*(g) Upon application to the Commissioner of Motor Vehicles by the owner of any registered passenger motor vehicle, BEGINNING WITH THE 1968-1969 REGISTRATION YEAR AND accompanied with due proof that said owner is a bona fide member of the Department of Maryland, American Legion, and upon certification to the Department of Motor Vehicles by the Department Adjutant of the American Legion, State of Maryland, that clearance has been made through his office of said request and that such is not in excess of the total allowable number of tags in the amount of 10,000 and upon payment of a fee of \$.50 in addition to any other ALL fees required by this article, the Department shall issue for said passenger motor vehicle special registration plates upon which shall be inscribed the American Legion emblem LETTERS AL not less than three inches high followed by appropriate numerals in lieu of the numerals required to be displayed on such registration plates under other provisions of this article.*

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1967.

Approved April 21, 1967.