

CHAPTER 723

(House Bill 309)

AN ACT to add a new Section 281(c-1) to Article 81 of the Annotated Code of Maryland (1965 Replacement Volume), title "Revenue and Taxes," subtitle "Income Tax," to follow immediately after Section 281(c) thereof, amending the State income tax laws in order to permit a deduction therefrom for local taxes on income.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That a new Section 281(c-1) be and it is hereby added to Article 81 of the Annotated Code of Maryland, (1965 Replacement Volume), title "Revenue and Taxes," subtitle "Income Tax," to follow immediately after Section 281(c) thereof, and to read as follows:

281.

(c-1) For all taxable years beginning after December 31, 1966, all taxes, including any local tax on income levied, imposed and collected pursuant to and by authority of Section 223A hereof, paid or accrued during the taxable year to this State, its political subdivisions or the United States, except income (other than that herein noted), excess profits, federal excise taxes, inheritance, estate, succession or gift taxes.

(C-1) THERE SHALL BE ALLOWED AS A DEDUCTION IN RETURNS FILED FOR THE CALENDAR YEAR 1967, INCOME AND EARNINGS TAXES PAID IN 1966 AND 1967 WHICH ARE LEVIED, IMPOSED AND COLLECTED PURSUANT TO AND BY AUTHORITY OF SECTION 323A OF THIS ARTICLE.

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 all 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 May 4, 1967.

CHAPTER 724

(House Bill 358)

AN ACT to repeal and re-enact, with amendments, Section 108 (16) (e) of Article 52 of the Annotated Code of Maryland (1957 Edition and 1964 Replacement Volume), title "Justices of the Peace," subtitle "Trial Magistrates System," to provide for the employment of chief clerks and personnel for the People's Court of Prince George's County, a description of the duty of the chief clerks, and to further provide for the compensation to be paid