

to inflict punishment for contempt of court by a fine not exceeding the sum of fifty (\$50.00) dollars, or by confinement in the County Jail not to exceed ten (10) days; said fine shall be paid to the County Commissioners of St. Mary's County; provided, however, that the power aforesaid to punish for contempt shall not be construed to extend to any cases or circumstances, except those set forth and provided in Paragraph 4 of Article 26, of the Annotated Code of Maryland, as within the power of the several Courts of this State to inflict punishment for contempt of Court.

Sec. 2. *And be it further enacted, That this Act shall take effect July 1, 1968.*

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 YEA 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 10, 1968.

CHAPTER 273

(House Bill 653)

AN ACT to add new Section 255(e) to Article 81 of the Annotated Code of Maryland (1965 Replacement Volume and 1967 Supplement), title "Revenue and Taxes," subtitle "Appeals," to follow immediately after Section 255(d) thereof to require the final assessing authority to give the taxpayer written notice of his rights to appeal to the Maryland Tax Court.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That new Section 255(e) be and it is hereby added to Article 81 of the Annotated Code of Maryland (1965 Replacement Volume and 1967 Supplement), title "Revenue and Taxes," subtitle "Appeals," to follow immediately after Section 255(d) thereof and to read as follows:*

255.

(e) The final assessing authority under (b) shall include in the statement of its order, action or notice of assessment a statement advising the taxpayer of his rights to appeal to the Maryland Tax Court within 30 days as provided in this Article. The statement shall also include the address of the Maryland Tax Court.

SEC. 2. *And be it further enacted, That this Act shall take effect July 1, 1968.*

Approved April 10, 1968.