

"Income Tax" to the Comptroller of the Treasury shall be taken to mean the Director for purposes of this subtitle, and the Director shall have the same administrative and rulemaking powers and duties with respect to the franchise tax imposed hereby [.] as the Comptroller has with respect to income tax. The failure or wilful failure of a financial institution to file a return or report or pay a tax on any portion of a tax, as required or due under this subtitle, shall have the effect and be subject to the procedures and penalties provided in Sections 320 and 322 and elsewhere in the subtitle "Income Tax" of this Article, as well as civil procedures authorized for the collection of ordinary taxes.

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 April 9, 1969

CHAPTER 105
(Senate Bill 177)

AN ACT to repeal Section 57 of Article 89 of the Annotated Code of Maryland (1964 Replacement Volume and 1968 Supplement), title "Department of Labor and Industry," subtitle "Planned Apprenticeship Standards and On-The-Job Training Activities," to remove the limitation prohibiting employers and employees subject to the National Railway Act from participating in registered apprenticeship programs.

WHEREAS, Section 57 of Article 89 was enacted as a limitation and prohibition within an otherwise voluntary subtitle of Article 89; and

WHEREAS, no portion of the Apprenticeship and On-The-Job Training Sections of Article 89 operate other than to the mutual benefit of all parties to voluntary participation; and

WHEREAS, Public Law 90-77, providing benefits to Veterans under certain conditions of Apprenticeship and Training became effective October 1, 1967; and

WHEREAS, Section 57 of Article 89 operates to exclude Railroad Apprentices and Trainees who are Veterans from the benefits of Public Law 90-77 in the State of Maryland; therefore

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 57 of Article 89 of the Annotated Code of Maryland (1964 Replacement Volume and 1968 Supplement), title "Department of Labor and Industry," subtitle "Planned Apprenticeship Standards and On-The-Job Training Activities," be and it is hereby repealed.