

“gross income” under Section 280A(a) of Article 81 of the Annotated Code of Maryland in effect on the date of realization of said gain or gains].

SEC. 2. *And be it further enacted*, That the provisions of this Act shall apply to all taxable years ending after December 31, 1968.

SEC. 3. *And be it further enacted*, That if any provision of this Act or the application thereof to any person or circumstance is held invalid for any reason, such invalidity shall not affect the other provisions or any other application of this Act which can be given effect without the invalid provision or application.

SEC. 4. *And be it further enacted*, That this Act shall take effect July 1, 1969.

Approved April 23, 1969.

CHAPTER 377

(House Bill 927)

AN ACT to repeal and re-enact, with amendments, Section 13-10 of the Code of Public Local Laws of Frederick County (1959 Edition, being Article 11 of the Code of Public Local Laws of Maryland), title “Frederick County,” subtitle “Chapter 13. Roads and Public Grounds,” as last amended by Chapter 285 of the Acts of 1965, changing the date by which the County Commissioners of Frederick County shall approve the county roads program.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 13-10 of the Code of Public Local Laws of Frederick County (1959 Edition, being Article 11 of the Code of Public Local Laws of Maryland), title “Frederick County,” subtitle “Chapter 13. Roads and Public Grounds,” as last amended by Chapter 285 of the Acts of 1965, be and it is hereby repealed and re-enacted, with amendments, to read as follows:

13-10.

On or before the first day of October in each year, the county engineer shall prepare and submit to the county roads board a proposed road construction and maintenance program, supplemented with plans as he may see fit, of road and bridge work, repair and construction in the county for the ensuing calendar year, showing as closely as may be the available funds and how they are to be expended and on certain roads and bridges, naming such roads and bridges, the character in detail of the work involved, and the estimated cost of each construction project. Notice of the filing of such report embracing such comprehensive program of road construction and maintenance for the ensuing calendar year shall be published by the county roads board in a newspaper regularly published in the county, the first publication to be within one week of the filing of the report.