

(b) Any county or Baltimore City enacting a local income tax pursuant to this section shall certify to the Comptroller of the Treasury on or before July 1st of any year the date of adoption of the ordinance or resolution imposing the tax and the rate of the tax [for such calendar year]. The effective date of any tax imposed pursuant to this section shall be January 1 of any calendar year, and no such tax so imposed shall be repealed or the rate changed effective on any date other than December 31 of any calendar year.

SEC. 2. *And be it further enacted*, That this Act shall take effect July 1, 1970.

Approved April 28, 1970

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## CHAPTER 479

(House Bill 538)

AN ACT to repeal and re-enact, with amendments, Section 162 of Article 27 of the Annotated Code of Maryland (1967 Replacement Volume), title "Crimes and Punishments," subtitle "Crimes and Punishments," subheading "Fraud—Boardinghouse, Hotel, etc.," placing the fraudulent obtaining of food or beverage at restaurants, taverns or the like and the fraudulent obtaining of beverages at hotels, inns, boardinghouses, hospitals or sanitariums under the criminal sanctions relating to the fraudulent obtaining of food or accommodation at hotels, inns, etc., and correcting an error.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 162 of Article 27 of the Annotated Code of Maryland (1967 Replacement Volume), title "Crimes and Punishments," subtitle "Crimes and Punishments," subheading "Fraud—Boardinghouse, Hotel, etc.," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

162.

Every person who shall at any *restaurant, tavern or the like, or at any hotel, inn, boardinghouse, hospital* [or] *or sanitarium* receive or cause to be furnished any food, *beverage*, or accommodation and shall fraudulently fail to pay in full for same, whether or not such person shall have made any payment on account, and every person who shall obtain credit at any *restaurant, tavern or the like, or at any hotel, inn, boardinghouse, hospital or sanitarium* by the use of any false pretense or device, or by fraudulently depositing at such *restaurant, tavern or the like, or at any hotel, inn, boardinghouse, hospital or sanitarium* any baggage or property of a realizable value less than the amount of such credit or of the bill by such person incurred whether or not such person shall have made any payment on account; and every person who, after obtaining credit or accommodation at any *restaurant, tavern or the like, or at any hotel, inn, boardinghouse, hospital or sanitarium* shall abscond or fraudulently depart or fraudulently remove his baggage therefrom without discharging the debts as aforesaid incurred, whether or not such person