

21. *Continued Existence of Authority.*

*The Authority and its corporate existence shall continue until terminated by law, provided, however, that no such law shall take effect so long as the Authority shall have bonds, notes or other obligations outstanding, unless adequate provision has been made for the payment thereof. Upon termination of the existence of the Authority, all its rights and properties shall pass to and be vested in the State.*

22. *Scope of Act.*

*This Act shall be deemed to provide an additional and alternative method for the doing of things authorized thereby and shall be regarded as supplemental and additional to powers conferred by other laws, and shall not be regarded as in derogation of any powers now existing.*

23. *Liberal Construction.*

*This Act, being necessary for the welfare of the State and its inhabitants, shall be liberally construed to effect the purposes hereof.*

24. *Severability.*

*The provisions of this title are severable, and if any of its provisions are held unconstitutional by any court of competent jurisdiction, the decision of such court shall not affect or impair any of the remaining provisions.*

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 409  
(House Bill 993)

AN ACT to repeal and re-enact, with amendments subsections (a) and (b) of Section 294 of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "Income Tax," to provide an increase in the income level at which an income tax return is required in conformity with the requirements for filing a federal income tax return, AND FURTHER PROVIDING FOR THE REFUNDING OF PREPAID TAXES IN THOSE INSTANCES WHERE A RETURN IS NOT OTHERWISE REQUIRED. SUBTITLE "INCOME TAX," TO SPECIFY THOSE INDIVIDUALS AND FIDUCIARIES WHO MUST FILE STATE INCOME TAX RETURNS AND THE MATERIAL WHICH MUST BE ATTACHED THERETO, TO SPECIFY THE STATE INCOME TAX LIABILITY OF INDIVIDUALS NOT REQUIRED TO FILE STATE RETURNS AND TO PROVIDE FOR REFUNDS TO SUCH INDIVIDUALS OF TAXES PAID OR WITHHELD.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That subsections (a) and (b) of Section 294 of Article 81 of the