

WHEREAS, Certain technical restrictions presently exist which may be an obstacle to this flexibility ; therefore

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 458 of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "State Tobacco Tax Act," subheading "Administration and Distribution," be and it is hereby repealed.

[458.

The provisions of this subtitle shall be administered and enforced by the retail sales tax division of the Comptroller's office.]

SEC. 2. *And be it further enacted,* That this Act shall take effect July 1, 1971.

Approved May 17, 1971.

CHAPTER 511

(House Bill 215)

AN ACT to add new Section 147 to Article 21 of the Annotated Code of Maryland (1970 Supplement), title "Conveyancing," subtitle "Limitations on Rights of Entry and Possibilities of Reverter," to follow immediately after Section 146 thereof, exempting conveyances made by the State and its political subdivisions from the provisions of said subtitle.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That new Section 147 be and it is hereby added to Article 21 of the Annotated Code of Maryland (1970 Supplement), title "Conveyancing," subtitle "Limitations on Rights of Entry and Possibilities of Reverter," to follow immediately after Section 146 thereof and to read as follows.

147.

The provisions of this subtitle shall not apply to conveyances heretofore or hereafter made by the State or its political subdivisions, SO LONG AS THE STATE OR ANY OF ITS POLITICAL SUBDIVISIONS ARE THE OWNERS OF THE TITLE TO THE RIGHTS OF ENTRY UNDER POSSIBILITIES OF REVERTER.

SEC. 2. *And be it further enacted,* That this Act shall take effect July 1, 1971.

Approved May 17, 1971.