

*frequented by the public, and to post signs directing persons to such receptacles and serving notice of the provisions of this Act, and to otherwise publicize the availability of litter receptacles and requirements of this Act.*

SEC. 2. *And be it further enacted,* That if any provision of this Act, or its application to any person or circumstance is held invalid, the remainder of the Act, or the application of the provision to other persons or circumstances is unaffected.

SEC. 3. *And be it further enacted,* That all laws and parts of laws in conflict with this Act are hereby repealed.

SEC. 4. *And be it further enacted,* That this Act shall take effect July 1, 1971.

Approved April 23, 1971.

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#### CHAPTER 107

(House Bill 34)

AN ACT to repeal and re-enact, with amendments, Section 326(g-1) of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "Retail Sales Tax Act," subheading "In General," to repeal the exemption from the sales tax for boats which are to be titled or numbered in another State.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 326(g-1) of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes" subtitle "Retail Sales Tax Act," subheading "In General," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

326.

(g-1) Sales of new or used vessels upon which the excise tax levied and imposed by Section 4E of Article 14B of this Code is collected by the Department of Chesapeake Bay Affairs [or which are to be titled or numbered in another State]. The exemption shall not be applicable to the leasing or rental of new or used vessels.

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 yea and nay vote supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, the same to take effect from the date of its passage.

Approved April 23, 1971.