

the prohibitions applicable to private foundations by reason of the provisions of Section 4947 of the Internal Revenue Code of 1954.

199E.

In the administration of any trust which is a "private foundation" as defined in Section 509 of the Internal Revenue Code of 1954, or which is a "charitable trust" as defined in Section 4947 (a) (1) of the Internal Revenue Code of 1954, there shall be distributed, for the purposes specified in the trust instrument, for each taxable year, amounts at least sufficient to avoid liability for the tax imposed by Section 4942 (a) of the Internal Revenue Code of 1954.

199F.

The provisions of Sections 199D and 199E of this Article shall not apply to any trust to the extent that a court of competent jurisdiction shall determine that such application would be contrary to the terms of the instrument governing such trust and that the same may not properly be changed to conform to such sections.

199G.

Nothing in this act shall impair the rights and powers of the courts or the attorney general of this state with respect to any trust.

199H.

All references to sections of the Internal Revenue Code of 1954 shall include future amendments to such sections and corresponding provisions of future Internal Revenue laws.

199-I.

If any provision of this Act or the application thereof to any circumstance is held to be invalid such invalidity shall not affect the validity of the other provisions or any other application of this Act which can be given effect without the invalid provision or application, and to this end, all the provisions of this Act are hereby declared to be severable.

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

Approved May 6, 1971.

CHAPTER 367

(Senate Bill 173)

AN ACT to repeal and re-enact, with amendments, Section 441 of Article 48A of the Annotated Code of Maryland (1968 Replacement Volume), title "Insurance Code," subtitle "Health Insurance,"