and weight of motor vehicles, trucks, tractors and trailers that may be operated or used on their respective county roads. [Such] THESE rules and regulations shall have a reasonable relationship to the construction, use character of the road or roads concerned, and shall be designed to assure the continued safety and good condition of any such road or roads. Any violation of any such rule and regulation [shall be] IS a misdemeanor, subject to a fine of not more than [one thousand dollars] \$1,000 or to imprisonment for not more than [sixty] 60 The provisions of this subsection [shall] apply days. only to Allegany, Baltimore, Calvert, Carroll, Cecil, Frederick, Garrett, Howard, Montgomery, PRINCE GEORGE'S, Mary's and Washington counties. [Provided, however, that no] A rule or regulation concerning [minimum] MAXIMUM weight laws on county roads [shall] MAY NOT be [lower] GREATER than the [minimum] MAXIMUM set by the public general laws of Maryland.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1977.

Approved April 29, 1977.

## CHAPTER 246

(House Bill 210)

AN ACT concerning

Income Tax - Estimated Tax for Corporations

FOR the purpose of repealing a provision concerning the semi-annual corporate estimated tax which is now obsolete, and amending the codification of the new provision concerning the quarterly corporate estimated tax.

BY repealing

Article 81 - Revenue and Taxes Section 312(n) Annotated Code of Maryland (1975 Replacement Volume and 1976 Supplement)

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes Section 312(n-1) Annotated Code of Maryland (1975 Replacement Volume and 1976 Supplement)