

be punished by a fine of not less than twenty-five dollars (\$25.00) nor more than two hundred dollars (\$200.00), or by imprisonment in jail for not less than ten (10) days nor more than thirty (30) days, or both fine and imprisonment, and in addition thereto shall be relieved of his license-issuing privilege.]

SECTION 1. AND BE IT FURTHER ENACTED, That the provisions of this Act repeal the last remaining section of Article 66C - Natural Resources and therefore Article 66C and its title "Natural Resources" is hereby repealed.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1978.

Approved April 3, 1978.

CHAPTER 41

(Senate Bill 515)

AN ACT concerning

Income Tax - Returns by Dependents

FOR the purpose of providing the income levels at which a dependent taxpayer is required to file an income tax return; and providing for the effective date of this Act.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 294(a)
Annotated Code of Maryland
(1975 Replacement Volume and 1977 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 81 - Revenue and Taxes

294.

(a) (1) Every individual resident of this State, and every individual not a resident of this State receiving income derived from sources within this State, other than fiduciaries, who is required to file a federal income tax return under the provisions of § 6012(a) of the Internal Revenue Code, as amended from time to time, or whose federal income together with any modification additions contained in § 280(b) of this subtitle exceed the limits provided by said