

Acts of the Extraordinary Session of 1945, shall not be affected hereby nor shall the expiration or termination of this Act on January 1, 1952, affect the collectibility of any taxes which may be imposed under Section 1 of this Act.

SEC. 4. *And be it further enacted*, That the restrictions contained in Section 1 of Article 66 $\frac{1}{2}$, Section 218 of Article 81 and Sections 8A, 293 and 294 of Article 56 of the Annotated Code, shall not restrain or limit the exercise by Baltimore City of the powers herein granted to tax gross receipts, and to the extent of any inconsistency in said sections and this Act, the provisions of this Act shall prevail, and all other laws, or parts of laws, inconsistent with the provisions of this Act, be and they are hereby repealed to the extent of such inconsistency.

SEC. 4A. *And be it further enacted*, That if any provision of this Act or any application thereof is held to be invalid, unconstitutional or inoperative, the remainder of this Act and all other applications thereof shall not be affected thereby, it being the legislative intent that the remainder of this Act shall be effective notwithstanding such invalidity.

SEC. 5. *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 of Maryland, the same shall take effect from the date of its passage.

Approved November 10, 1947.

CHAPTER 2.

(Senate Bill 2)

AN ACT to repeal sub-section (f) of Section 259 of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Retail Sales Tax Act", heading "Definitions", as said sub-section was enacted by Chapter 281 of the Acts of 1947, and to enact in lieu thereof a new sub-section, to be known as sub-section (f) of Section 259, to follow immediately after sub-section (e) of Section 259 of said Article, defining the terms "retail sale" and "sale at retail" to include, among other things, the sale in any quantity or quantities of any tangible personal property or service, all as more particularly set out in said sub-section (f); to repeal Section 260 of Article 81