

Slope includes an inclined opening in a dipping coal and/or fire clay bed and an inclined tunnel to a coal and/or fire clay bed.

Superintendent means the person who shall, on behalf of the operator, have immediate supervision of one or more mines.

Tunnel means a level or inclined passageway driven mainly through barren strata. It may or may not come to the surface.

Ventilating Current means a current of air circulating throughout the mine excavations, of such purity that it shall contain not less than 19 per cent. of oxygen nor more than (1¼) one and one-fourth per cent. carbon dioxide. The district mine inspector shall, whenever he has reason to suspect an excessive proportion of carbon dioxide, or insufficient oxygen in the atmosphere of any mine, take such tests as the Bureau may prescribe, and upon disclosure of a ventilating current below or approaching minimum standard, require the operator by written safety order to improve the ventilation immediately.

Working Place means a room, breast, entry, cross-cut or pillar where coal and/or fire clay is being mined or extracted and where one or more miners per working shift of the mine are regularly employed until the place is finished or stopped.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1937.

Approved May 18, 1937.

CHAPTER 189.

AN ACT to repeal and re-enact with amendments Section 105A of Article 81 of the Annotated Code of Maryland (1935 Supplement), title "Revenue and Taxes", sub-title "Inheritance Tax", as said section was amended by Chapter 124 of the Acts of the Extraordinary Session of the General Assembly of Maryland exempting monies on deposit in the names of husband and wife from the inheritance tax.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 105A of Article 81 of the Annotated Code of Maryland (1935 Supplement), title "Revenue and Taxes", sub-title "Inheritance Tax", be and it is hereby repealed and re-enacted with amendments to read as follows:

105A. The taxes imposed by the two preceding sections of this sub-title shall apply to all tangible or intangible property, real or personal, passing either by will or under the intestate laws of this State, or by deed, gift, grant, bargain or sale, made