

erty subject to assessment and taxation and avoiding conflict and duplication of taxation of the same property.

(12) To confer with the Governor, Comptroller, and Treasurer of this State as to the administration of the tax laws, and to report biennially to the General Assembly its proceedings with recommendations for legislation.

(13) To participate in any proceeding in court wherein any assessment or taxation question is involved.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1941.

Approved May 29, 1941.

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## CHAPTER 730.

(House Bill 578)

AN ACT to repeal and re-enact, with amendments, Section 18 of Article 53 of the Annotated Code of Maryland (1939 Edition), title "Landlord and Tenant", sub-title "Distress for Rent", providing for exemption of ranges, space heaters and water heaters from distress for rent when not the property of the tenant and when plainly marked or tagged.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 18 of Article 53 of the Annotated Code of Maryland (1939 Edition), title "Landlord and Tenant", sub-title "Distress for Rent", be and it is hereby repealed and re-enacted to read as follows:

18. The following property shall be exempt from distress for rent when not the property of the tenant: Every horse, carriage and harness, whip and robe, saddle and bridle, or motor vehicle and appurtenances, in any livery stable or garage or in any other place, outhouse or barn of the tenant; and all property of any boarder or sojourner at any hotel, tavern, public or private boarding house; and any vehicle or other personal property in any shop for repair. The following property shall be exempt from distress for rent when not the property of the tenant and which is plainly marked or tagged, stating the name of the owner of said articles; every spinning wheel, loom, sewing machine, typewriter, stove, cash register, piano, organ or other musical instrument, radio receiving sets, telephone instruments, telephone booths and other telephone equipment, ice beverage chests, ice water coolers, ice refrigerators and ice display