

Section 101 of this Article, and (5) religious, educational, charitable, social, fraternal and other similar corporations not organized or conducted for profit, no part of the net earnings of which inure to the benefit of any private shareholder or individual, and (6) farmer's or other mutual hail, cyclone or fire insurance companies or associations the income of which is used or held for the purpose of paying losses or expenses shall not be liable for said tax.

SEC. 7. *And be it further enacted*, That if any one or more sections, clauses, sentences, or parts of this Act shall for any reason be questioned in any Court, and shall be adjudged unconstitutional or invalid, such judgment shall not affect, impair or invalidate the remaining provisions thereof but shall be confined in its operation to the specific provisions so held unconstitutional or invalid and the inapplicability or invalidity of any section, clause or provision of this Act, in any one or more instances, shall not be taken to affect or prejudice in any way its applicability or validity in any other instance, and if any exemption or exception from any tax is held invalid, the tax shall apply without such exemption or exception.

SEC. 8. *And be it further enacted*, That if a Department of Revenue and Taxes should not be created by a law passed at the present session of the General Assembly, then all powers and duties conferred by this Act upon the Department of Revenue and Taxes shall be exercised and performed by the Insurance Commissioner of Maryland, and all powers and duties conferred upon the Board of Tax Appeals shall be exercised and performed by the State Tax Commission of Maryland, and wherever the word "Department" is used in this Act, the words "Insurance Commission" shall be substituted, and wherever the words "Board of Tax Appeals" are used the words "State Tax Commission" shall be substituted.

SEC. 9. *And be it further enacted*, That all Acts and parts of Acts, whether public general or public local, inconsistent with the provisions of this Act, be and the same are hereby repealed to the extent of such inconsistency.

SEC. 10. *And be it further enacted*, That the provisions of this Act, so far as they are substantially the same as existing statutes, shall be construed as continuations thereof; and all laws repealed by this Act shall nevertheless remain in force for the assessment and collection of any tax (except income taxes levied with respect to income received or accrued during the calendar year 1941, and except taxes on premiums written during the calendar year 1941) levied, incurred or accrued, or the punishment of any crime committed prior to the effective