

timore City shall be paid over and distributed by the Comptroller to the Mayor and City Council of Baltimore and one-fourth ($\frac{1}{4}$) of the taxes collected under this sub-title from individual residents of the various counties of the State shall be paid over and distributed by the Comptroller to the County Commissioners of the respective counties in which such taxpayers reside; but in the case of a taxpayer residing in an incorporated city, town or village of any county, one-fourth ($\frac{1}{4}$) of the tax collected from such taxpayer shall be equally divided between the incorporated city, town or village, and the county in which such taxpayer resides. For the purposes of this section, the special taxing areas in Montgomery County corresponding to incorporated towns or villages shall be treated as incorporated towns.

Every individual resident of Maryland making an income tax return under this sub-title shall be required to state on the tax return form furnished by the Comptroller the name of the County and the name of the incorporated city, town or village in which he resides.

The remainder of the taxes collected shall be paid into the general treasury of the State and distributed therefrom in the manner and for the purposes set forth in the Budget.

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

Approved April 28, 1941.

CHAPTER 383.

(House Bill 674)

AN ACT to repeal and re-enact, with amendments, Section 290 of the Code of Public Local Laws of Montgomery County (1939 Edition), being Article 16 of the Code of Public Local Laws of Maryland, title "Montgomery County", sub-title "Dogs", relating to the payment of claims for destruction of or injury to domestic fowls or animals by the Board of County Commissioners of Montgomery County.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 290 of the Code of Public Local Laws of Montgomery County (1939 Edition), being Article 16 of the Code of Public Local Laws of Maryland, title "Montgomery County", sub-title "Dogs", be and it is hereby repealed and re-enacted with amendments to read as follows:

290. When any resident of Montgomery County shall have any domestic fowls or animals belonging to him destroyed or