

SEC. 2. *And be it further enacted*, That nothing in this Act shall be construed to reduce the salary or compensation received by any assessor in office on June 1, 1950, or to affect, in any way, the rights or benefits of any person under the provisions of any pension or retirement system in force in or applicable to any County or Baltimore City.

SEC. 3. *And be it further enacted*, That this Act shall take effect June 1, 1950.

Approved February 20, 1950.

CHAPTER 2

(Senate Bill 13)

AN ACT to add a new section to Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", said new section to be known as Section 93A, to follow immediately after Section 93 of said Article and to be under the new sub-title "Reciprocal Collection of Taxes", requiring the courts of this State to recognize and enforce the liability for taxes lawfully imposed by any other state which extends a like power to Maryland, and relating to the collection of such taxes.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That a new section be and it is hereby added to Article 81 of the Annotated Code of Maryland (1939 Edition) title "Revenue and Taxes", said new section to be known as Section 93A, to follow immediately after Section 93 of said Article, to be under the sub-title "Reciprocal Collection of Taxes", and to read as follows:

Reciprocal Collection of Taxes.

93A. (a) *The Courts of this State shall recognize and enforce the liability for taxes lawfully imposed by the laws of any other State or the District of Columbia which extends a like comity in respect of the liability for taxes lawfully imposed by the laws of this State.*

(b) *The officials of such other States or the District of Columbia are authorized to bring action in the Courts of this State for the collection of such taxes and the certification of the Secretary of State of such other State or comparable official in the District of Columbia that such officials have*