

sub-title "Gasoline Tax", he and it is hereby repealed and re-enacted, with amendments, to read as follows:

240. (b). "Motor vehicle fuel" means and includes gasoline, casing head or natural gasoline, benzol, benzine, naphtha and any other liquid prepared, advertised, offered for sale, sold for use as, or used for, the generation of power for the propulsion of motor vehicles, and Diesel oil, oil or other liquids used in Diesel engines or in internal combustion engines for the propulsion of motor vehicles, including any product obtained by blending together any one or more products of petroleum, with or without other products, if the resultant product is capable of such use.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1945.

Approved January 26, 1945.

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CHAPTER 11.

(Senate Bill 1)

AN ACT to repeal and re-enact, with amendments, Sub-section (f) of Section 223 of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "Income Tax", providing that gross income shall not include dividends received from stock of national banks located and operating without the State.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Sub-section (f) of Section 223 of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "Income Tax", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

223. (f) Beginning with the year 1944 and thereafter, dividends received upon stock of national banks located within and without the State and also domestic corporations the shares of which are subject to ordinary taxes.

SEC. 2. *And be it further enacted*, That this Act is hereby declared to be an emergency law and necessary for the immediate preservation of the public health and safety and having been passed upon by yea and nay vote, supported by three-fifths of all the members elected to each of the two Houses of the General Assembly of Maryland, the same shall take effect from the date of its passage.

Approved January 31, 1945.