

ments as authorized and empowered under the preceding sections of this Act, then the State Roads Commission is further authorized and empowered to permit the use by the said counties, the City of Baltimore, the cities, municipalities, towns, special taxing areas, and the other agencies and subdivisions of government in the State of Maryland, of their respective shares of the gasoline taxes and other funds administered for them by the State Roads Commission, in order to enable them to equalize, match and secure the benefits of any federal funds allocated to the said counties, City of Baltimore, the cities, municipalities, towns, special taxing areas, and the other agencies and subdivisions of government in Maryland, from the funds made available to Maryland by the provisions of the Federal-Aid Highway Act of 1944, and any amendments and regulations thereto.

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

Approved May 4, 1945.

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CHAPTER 965.

(Senate Bill 414)

AN ACT to repeal sub-section (15) of Section 7 of Article 81 of the Annotated Code of Maryland (1943 Supp.), title "Revenue and Taxes", sub-title "What Shall Be Taxed and Where", and to enact in lieu thereof a new sub-section, to be known as sub-section (15) of Section 7, and to follow immediately after sub-section (14) of said Section 7 of said Article; and to add a new sub-section to Section 25 of Article 81 of the Annotated Code of Maryland (1943 Supp.), title "Revenue and Taxes", sub-title "Rate of Tax", said new sub-section to follow immediately after sub-section (g) of said Section 25 of said Article and to be known as sub-section (h) of said section; and to repeal and re-enact with amendments Section 94½ of said Article 81 of the Annotated Code of Maryland (1943 Supp.), title "Revenue and Taxes", sub-title "Gross Receipts Tax"; and to repeal and re-enact with amendments sub-section (a) of Section 95 of said Article 81 of the Annotated Code of Maryland (1943 Supp.), title "Revenue and Taxes", sub-title "Gross Receipts Tax"; and to repeal Section 100 of Article 81 of the Annotated Code of Maryland (1939 Ed.), title