

CHAPTER 2.

(Senate Bill 51)

AN ACT to add a new sub-section to Section 223 of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "Income Tax", said new section to be known as Sub-section (o) and to follow immediately after Sub-section (n) of said section, providing that "gross income" shall not include mustering-out payments to members of the Armed Forces of the United States.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That a new sub-section be and it is hereby added to Section 223 of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "Income Tax", said new sub-section to be known as Sub-section (o), to follow immediately after Sub-section (n) of said section, and to read as follows:

223. (o) Beginning with the calendar year 1944 and thereafter, amounts received as mustering out pay by members of the Armed Forces of the United States to the extent paid and received under and pursuant to Public Law No. 225, and any amendments thereto or thereof, 78th Congress (2nd Session) known as the Mustering-Out Payment Act of 1944, approved February 3, 1944 and amounts paid or received by veterans of the Armed Forces of the United States as benefits or compensation under and pursuant to Public Law No. 346 and any amendments thereto or thereof, 78th Congress (2nd Session) known as the Servicemen's Readjustment Act of 1944, approved June 22, 1944.

SEC. 2. *And be it further enacted,* That this Act is hereby declared to an emergency law and necessary for the immediate preservation of the public health and safety, and having been passed by a ye and nay vote, supported by three-fifths of all of 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 26, 1945.

CHAPTER 3.

(Senate Bill 6)

AN ACT to add a new section to Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "Income Tax", said new section to be known