be and it is hereby repealed and re-enacted, with amendments, to read as follows:

7. (25) Property, real or personal, owned by the Veterans of Foreign Wars of the United States, incorporated by special Act of Congress, The American Legion, incorporated by Act of Congress, or the Disabled American Veterans of the World War, incorporated in 1921, under the laws of Ohio, the 29th Division Association of World War I, or any department, State or local unit, chapter, branch or post, whether incorporated or unincorporated, of any of said organizations, or the Society of the Cincinnati of Maryland; provided such property is used exclusively for houses, clubs, asylums, hospitals and burial grounds, or the maintenance thereof, of any of said organizations.

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

Approved January 26, 1945.

CHAPTER 5.

(Senate Bill 2)

AN ACT to repeal and re-enact, with amendments, Sub-section (c) of Section 228 of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "Income Tax", relating to the apportionment of personal exemptions in case of the death or change in status of the taxpayer.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sub-section (c) of Section 228 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Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "Income Tax", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

228. (c) If the status of the taxpayer changes during the taxable year, the amounts allowable under (a) and (b) hereof shall be apportioned in accordance with the number of months before and after such changes.

Beginning with the taxable year 1944 and thereafter, the amounts allowable under (a) and (b) hereof shall be prorated to the date of death in the final return of a decedent and as of the date of death the personal exemption and dependent credit are terminated and not extended over the remainder of the taxable year.