

pensation, or said Board may, in its discretion, make an agreement with any organization or society to collect, compile and publish such records as said Board shall determine.

SEC. 4. *And be it further enacted,* That the cost and expenses of collecting, compiling and publishing said records shall be paid out of any funds in the State Budget which may be made available therefor.

SEC. 5. *And be it further enacted,* That this Act shall take effect June 1, 1945.

Approved April 23, 1945.

CHAPTER 729.

(Senate Bill 578)

AN ACT to add a new sub-section to Section 228 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 (g) and to follow immediately after Sub-section (f) of said section and relating to the allowable personal exemptions, the pro-ration or apportionment thereof where the status of the tax payer changes during the taxable year to that of a non-resident.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That a new sub-section be and it is hereby added to Section 228 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 (g), to follow immediately after Sub-section (f) of said Section 228, and to read as follows:

228 (g) If an individual resident of this State as here-in defined shall be taxable as a non-resident because on or before the last day of the taxable year he shall have changed his place of abode to a place without this State with the *bona fide* intention of continuing to abide permanently without this State, and if he is not entitled to or does not claim any credits as referred to in sub-section (f) hereof, then the amount allowable under sub-sections (a) and (b) hereof shall be apportioned in accordance with the number of months which shall have elapsed prior to such change of abode.