

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 245 of Article 81 of the Annotated Code of Maryland (1947 Supplement), title "Revenue and Taxes," sub-title "Income Tax," be and the same is hereby repealed and re-enacted, with amendments, to read as follows:

245. Time for Returns. All returns of income shall be made on or before the 15th day of April succeeding the taxable year except that such returns, if made on the basis of a fiscal year, shall be made on or before the 15th day of the fourth month following the close of such fiscal year, and except that the final return of the income of a decedent shall be filed within a period of [4½] ~~3½~~ 6 months after the date of death of the decedent. During the period of the present war and for such further period thereafter as the Comptroller by regulation shall prescribe, any person in the armed forces of the United States who is serving outside the continental limits of this country, shall not be required to file a return, which otherwise would be due by such person hereunder, until three months from the time such person returns permanently to the continental limits of this country.

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1951.

Approved March 28, 1951.

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CHAPTER 236

(House Bill 34)

AN ACT to repeal Sections 1192, 1193 (D) and 1194 of the Montgomery County Code (1947 Edition, being Sections 104.7, 104.8d and 104.9 of the 1950 Edition) and Sections 1298, 1299 (D) and 1300 of the Prince George's County Code (1943 Edition), being Articles 16 and 17 of the Code of Public Local Laws of Maryland, titles "Montgomery County," and "Prince George's County," sub-title "Takoma Park," Section 1194, having been amended by Chapter 334 of 1949, and to enact a new section in lieu thereof, to be known as

EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.