

SEC. 3. *And be it further enacted*, That this Act shall take effect June 1, ~~1955~~ 1956.

Approved April 11, 1955.

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CHAPTER 348

(House Bill 285)

AN ACT to repeal and re-enact, with amendments, Section 8 (7) of Article 81 of the Annotated Code of Maryland (1951 Edition), title "Revenue and Taxes", sub-title "What Shall be Taxed and Where", extending from December 31, 1954 to December 31, 1958 the tax exemption for certain real estate or any estate therein acquired and held for future use and not for investment by any hospital or asylum not organized or conducted for profit, and relating to such tax assessed or collected between December 31, 1954 and the effective date of this Act.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 8 (7) of Article 81 of the Annotated Code of Maryland (1951 Edition), title "Revenue and Taxes", sub-title "What Shall be Taxed and Where", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

8. (7) Buildings and the ground not exceeding one hundred acres in area appurtenant thereto, and necessary for the respective uses thereof, equipment and furniture of hospitals, asylums, charitable, fraternal or benevolent institutions or organizations incorporated or unincorporated, no part of the net income, except sick or death benefits, of which inures to the benefit of any private shareholder or individual, provided such fraternal organizations are carried on solely for the mutual benefit of their members and their beneficiaries and not for profit and have a lodge system, with ritualistic form of work, and representative form of government. The above exemptions shall also apply to any such property held by any corporation or trustees for the benefit of any of the foregoing institutions or organizations. Any property of such institutions or organizations which is commercially rented shall be taxable to the extent of such commercial use on the fair value of the property so rented.

All non-political women's clubs, incorporated under the laws of the State of Maryland, for which no stock is issued and no part of the net income of which inures to private shareholders or individuals, and whose charter shows that the only purposes of such club are of a charitable, benevolent, educational and civic nature to promote the public welfare, and that any benefits or enjoyment or entertainment received from membership in said clubs are incidental to such purposes, shall be deemed to be a charitable, benevolent and educational institution for the purposes of this section.

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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.