

the provisions of this article except where the disallowance of said refund is attributable to limitations in which event no appeal, as herein provided, shall be allowed.

(f) In the case of a contract or contracts with the United States or any agency thereof, or any sub-contract or sub-contracts thereunder, made by a taxpayer, if a renegotiation is made in respect thereto and an amount of excessive profits received or accrued thereunder for a taxable year (hereinafter referred to as "prior taxable year") is eliminated and, in a taxable year thereafter the taxpayer is required to pay or repay the United States or any agency thereof the amount of excessive profits eliminated or the amount of excessive profits eliminated is applied as an offset against other amounts due the taxpayer, then for the purposes of this sub-title the part of the contract or subcontract price or prices which was or were received or accrued for the prior taxable year shall be considered as having been reduced by the amount of excessive profits eliminated and the taxpayer shall be entitled to receive from the Comptroller a refund of the difference between the tax paid for such prior taxable year and the tax which he would have paid had he received in or accrued for such prior taxable year such reduced contract or sub-contract price or prices. All such refunds attributable to the renegotiation of a contract or contracts with the United States or any agency thereof or any sub-contract or sub-contracts thereunder made by a taxpayer shall be made in the same manner and to the same extent as other refunds are made under and pursuant hereto.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1959.

Approved April 28, 1959.

CHAPTER 756

(House Bill 613)

AN ACT to add new Sections 183A to 183S, inclusive, to Article 15 of the Code of Public Local Laws of Maryland (1930 Edition), title "Kent County", under new sub-title "Electrical Examiners", to follow immediately after Section 183 thereof, relating to the creation and powers of a Board of Electrical Examiners for Kent County.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That new Sections 183A to 183S, inclusive, be and the same are hereby added to Article 15 of the Code of Public Local Laws of Maryland (1930 Edition), title "Kent County", under new sub-title "Electrical Examiners", to follow immediately after Section 183 thereof, and all to read as follows:

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.