

of said Article 16, subtitle "Conservators"; Sections 213 to 222 of said Article 16, subtitle "Uniform Gifts to Minors Act"; Sections 223 to 230 of said Article 16, subtitle "Minors' Recoveries in Tort"; Sections 3 to 4 of Article 21 of the Code (1966 Replacement Volume), title "Conveyancing," subtitle "Conveyances in General"; Section 148 of Article 23 of the Code (1966 Replacement Volume), title "Corporation," subtitle "Building or Homestead Associations"; Section 64 of Article 25 of the Code (1966 Replacement Volume), title "County Commissioners," subtitle "Draining Lands"; Sections 370 and 383 of Article 48A of the Code (1968 Replacement Volume), title "Insurance Code," subtitle "Insurance Contracts Generally"; Section 3 of Article 88 of the Code (1964 Replacement Volume), title "Slander of Females"; Section 12A of Article 88A of the Code (1964 Replacement Volume), title "State Department of Public Welfare," subtitle "In General"; Section 3 of Article 90 of the Code (1964 Replacement Volume), title "Sureties," subtitle "Countersecurity"; Sections 19 to 41 of Article 96½ of the Code (1964 Replacement Volume), title "Veterans," subtitle "Veterans' Guardianship."

SEC. 3. *And be it further enacted*, That Section 367(d) of Article 48A of the Annotated Code of Maryland (1968 Replacement Volume), title "Insurance Code," subtitle "Insurance Contracts Generally," be and it is hereby repealed and reenacted, with amendments, to read as follows:

#### ARTICLE 48A

367.

(d) Any guardian may [ , with the assent of the orphans' court by which he shall have been appointed, ] insure any property which the ward or wards of such guardian may own, either jointly or in severalty, and such insurance shall have the same effect in all respects as if the minor whose property is thus insured were of full age, and had made such insurance himself.

SEC. 4. *And be it further enacted*, That Section 294(c) of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume, title "Revenue and Taxes," subtitle "Income Tax" be and it is hereby repealed and reenacted, with amendments, to read as follows:

#### ARTICLE 81

294.

(c) Returns by agents; infants and incompetents or other disabled persons.—If the taxpayer is unable to make his own return, the return shall be made by a duly authorized agent. The return for a minor shall be made by his guardian and the return for an incompetent or other disabled person shall be made by his guardian, committee or trustee.

SEC. 5. *And be it further enacted*, That this Act shall take effect on July 1, 1969, and all guardians, committee, conservators, and custodians theretofore appointed and continuing to serve on or after such date shall thereafter proceed under and be governed by this Act.

Approved: March 24, 1969.