

nate on January 1, 1948, unless extended by the General Assembly of Maryland, but such expiration or termination shall not affect the legality of any taxes imposed under the authority of this sub-section, for the years 1946 and 1947, and any such taxes due and unpaid shall be collected notwithstanding said expiration or termination; provided, further, that the power to tax granted to the City by this sub-section shall be exercised by said City only at the time and in conjunction with the passage of the annual Ordinance of Estimates required by Section 41 of the Baltimore City Charter (1938 Edition) and provided, further, that the City, in exercising the power to tax granted by this sub-section, shall proceed as follows:

The Board of Estimates shall by resolution designate the subjects or objects of taxation and rate of such taxation and the amount estimated to be raised thereby and send said resolution to the City Council along with the Ordinance of Estimates. The City Council, if it approves the resolution of the Board of Estimates, shall pass an ordinance or ordinances embodying its recommendations, along with the Ordinance of Estimates and provide for the levy and collection of said tax or taxes. If however, it disapproves, in whole or in part, the resolution of the Board of Estimates, the City Council shall nevertheless ordain so much thereof as it approves and some other or additional method for raising the amount of money required, and shall thereupon pass an ordinance or ordinances imposing and levying a tax or taxes and designating the subjects or objects that shall be taxed to raise said amount of money and send it to the Mayor for his approval or disapproval as in the case of other ordinances; provided that the power herein granted to the Mayor and City Council of Baltimore to tax shall be in addition to the power to tax which it now has, and nothing in this sub-section shall be construed in any way to impair or diminish the powers now possessed by said City.

SEC. 2. *And be it further enacted*, That all laws or parts of laws inconsistent with the provisions of this Act be and the same are hereby repealed to the extent of such inconsistency.

SEC. 3. *And be it further enacted*, That this Act is hereby declared to be an emergency measure and necessary for the immediate preservation of the public health and safety and having been passed by a "Yea" and "Nay" vote, supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, the same shall take effect from the date of its passage."

Approved November 7, 1945.