

SEC. 2. *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 ye and nay vote, supported by three-fifths of all of the members elected to each of the two Houses of the General Assembly of Maryland, the same shall take effect from the date of its passage.

Approved June 1, 1948.

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## CHAPTER 2

(Senate Bill 2)

AN ACT to repeal and re-enact, with amendments, Section 257A of Article 81 of the Annotated Code of Maryland (1947 Supplement), title "Revenue and Taxes", sub-title "Income Tax", relating to the time for commencing certain criminal prosecutions under the income tax law.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 257A 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Code of Maryland (1947 Supplement), title "Revenue and Taxes", sub-title "Income Tax", be and the same is hereby repealed and re-enacted, with amendments, to read as follows:

257A. The wilful failure of any taxpayer to pay when due any tax required by the provisions of this sub-title, or any installment of any such tax, shall be a misdemeanor subject to a fine not exceeding Five Hundred Dollars (\$500.00), or imprisonment not exceeding six (6) months, or both, in the discretion of the Court. The penalty prescribed in this section and in Section 257 of this sub-title shall be in addition to and not in substitution for any penalty or proceeding otherwise prescribed or authorized in case of wilful failure to file a return, or pay any tax when due, provided, however, that any criminal prosecution for violation of this section or Section 257 shall be commenced within three years from the time such offense was committed.

SEC. 2. *And be it further enacted*, That this Act is hereby declared to be an emergency law and necessary for the immediate preservation of the public health and safety, and being passed upon a ye and nay vote, supported by three-fifths of all the members elected to each of the two Houses of the General Assembly of Maryland, the same shall take effect from the date of its passage.

Approved June 1, 1948.