

the authority to collect the taxes so to be collected by such action shall be conclusive proof of that authority.

(c) The term "taxes" as herein referred to shall mean taxes similar to those imposed under Article 81 of the Annotated Code of Maryland (1939 Edition, as amended), together with all lawful interest charges and penalties added thereto.

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1950.

Approved February 20, 1950.

CHAPTER 3

(Senate Bill 20)

AN ACT to repeal and re-enact, with amendments, Section 230B, Sub-section (c), of Article 81 of the Annotated Code of Maryland (1947 Supp.), title "Revenue and Taxes", sub-title "Income Tax", as said sub-section was enacted by Chapter 1 of the Acts of the Extraordinary Session of 1948, relating to the optional method of computation of tax.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 230B, Sub-section (c), of Article 81 of the Annotated Code of Maryland (1947 Supp.), title "Revenue and Taxes", sub-title "Income Tax", as said sub-section was enacted by Chapter 1 of the Acts of the Extraordinary Session of 1948, be and the same is hereby repealed and re-enacted, with amendments, to read as follows:

230B.

(c) In lieu of the regular method of computation provided by this sub-title, and the payment of the tax imposed by Section 230 (c) of this sub-title, an individual reporting on a cash basis for any taxable year, beginning after December 31, [1947] 1948, may elect to pay the tax as shown in the following table, if his gross income for the taxable year is Ten Thousand Dollars (\$10,000.00) or less, and consists only of one or more of the following: (1) Salary; (2) Wages; (3) Compensation for personal services; or (4) Dividends, interest and annuities not in excess of [One] Five Hundred Dollars [\$100.00] (\$500.00) in the aggregate.

SEC. 2. *And be it further enacted,* That this Act is hereby declared to be an emergency measure and necessary for the