

LAWS OF MARYLAND OF 1945

MARYLAND, Sct.:

At a Session of the General Assembly of Maryland, begun and held in the City of Annapolis, on the Third day of January, 1945, and ending on the 30th day of March, 1945, the Honorable Herbert C. O'Connor, being Governor of the State, the following Laws were enacted, to wit:

CHAPTER 1.

(Senate Bill 11)

AN ACT to add a new sub-section to Section 223 of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "Income Tax", said new sub-section to be known as Sub-section (o) and to follow immediately after Sub-section (n) of said Section 223, providing that certain payments received by members of the armed forces of the United States shall not be considered as gross income.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That a new sub-section be and it is hereby added to Section 223 of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "Income Tax", said new sub-section to be known as Sub-section (o), to follow immediately after Sub-section (n) of said Section 223, and to read as follows:

223. (o) Beginning with the calendar year 1944 and thereafter, payments up to Fifteen Hundred Dollars (\$1,500.) received each taxable year as members of the armed forces of the United States by residents of this State.

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 having been passed upon by yea 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 January 26, 1945.