

safety and having been passed by a yea and nay vote, supported by three-fifths of all of 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 April 2, 1947.

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CHAPTER 285.

(Senate Bill 228)

AN ACT to repeal and re-enact, with amendments, Section 238 of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "Income Tax", relating to the filing of information returns.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 238 of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "Income Tax", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

238. Information Returns. Every person subject to the jurisdiction of this State in whatever capacity acting, including lessees or mortgagors of real or personal property, fiduciaries, partnerships, and employers making payment of dividends, interest, rent, salaries, wages, premiums, annuities, compensations, remunerations, emoluments or other income shall render such returns thereof to the Comptroller giving such information relative to said income and the status of the taxpayer as may be prescribed by rules and regulations of the Comptroller and in addition thereto shall furnish a copy thereof to the person or individual to whom payment is made of salaries, wages, compensations or remunerations for personal services rendered.

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1947.

Approved April 2, 1947.

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CHAPTER 286.

(Senate Bill 264)

AN ACT to authorize "The Commissioners of Leonardtown" to borrow upon the faith and credit of said Town money to construct sewers and water mains.