The following

PUBLIC GENERAL LAWS

enacted by the

1945 GENERAL ASSEMBLY OF MARYLAND

have been selected for publication by the Governor and Attorney General of the State, as provided by Article 76 of the Public General Laws of Maryland.

CHAPTER 8

AN ACT to add a new section to Article 96 of the Annotated Code of Maryland (1943 Supplement), title "United States", to be under sub-title "Retention of Jurisdiction by the State", said new section to be known as Section 42 and to follow immediately after Section 41 of said Article, authorizing the State of Maryland and political sub-divisions and agencies thereof to take any necessary action to collect from the United States any money that may be made available for reimbursing the State or political subdivisions or agencies thereof for taxes or other charges lost by reason of the United States or its agencies acquiring title to property in Maryland.

Section 1. Be it enacted by the General Assembly of Maryland, That a new section be and it is hereby added to Article 96 of the Annotated Code of Maryland (1943 Supplement), title "United States", sub-title "Retention of Jurisdiction by the State", said new section to be known as Section 42, to follow immediately after Section 41 of said Article and to read as follows:

42. Notwithstanding anything contained in any section or sections of this Article or of any other Article of the Code of Public General Laws to the contrary, the State of Maryland and every political sub-division thereof and all agencies or taxing units thereof, are hereby authorized and empowered to take any and all action that may be necessary or proper to receive and collect from the United States any and all money that may be made available by the United States to reimburse the State of Maryland or any political sub-division thereof, or any agency or taxing unit thereof, for any and all taxes or other charges lost or that may have been lost by reason of the United States or any department, corporation or agency thereof having acquired in any way any title to any property, real, personal or mixed, located in the State of Maryland.

Sec. 2. And be it further enacted, That any and all public general laws or public local laws or any part or parts thereof inconsistent with the provisions of this Act are hereby repealed to the extent of such inconsistency.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 law and necessary for the immediate preservation of the public health and safety, and being 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: January 26, 1945.

CHAPTER 25

AN ACT to add a new section to Article 89B of the Annotated Code of Maryland (1939 Edition), title "State Roads", sub-title "Revenue Bonds", to add new section to be known as Section 131A, and to follow immediately after Section 131 of said Article, relating to the use of toll bridges or tunnels.

Section 1. Be it enacted by the General Assembly of Maryland, That a new section be and it is hereby added to Article 89B of the Annotated Code of Maryland (1939 Edition), title "State Roads", sub-title "Revenue Bonds", said new section to be known as Section 131A, to follow immediately after Section 131 of said Article, and to read as follows:

131A. Any person who shall use any bridge or tunnel and shall refuse to pay the toll as fixed and prescribed under the provisions of Section 131 of this Article shall be guilty of a misdemeanor and upon conviction thereof shall be fined not less than One Dollar ($1.00) nor more than Twenty Dollars ($20.00) for each offense; provided that no toll shall be charged for generals using any bridge or tunnel.

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 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 of Maryland, the same shall take effect from the date of its passage.

Approved: January 31, 1945.

CHAPTER 71

AN ACT to repeal and re-enact, with amendments, Sections 6 (1), 6 (2) and 7 (2) of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "What Shall Be Taxed and Where", to provide for the assessment and taxation of property owned or leased by the United States, or any agency thereof, to the extent legally permitted.

Section 1. Be it enacted by the General Assembly of Maryland, That Sections 6 (1), 6 (2) and 7 (2) of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "What Shall Be Taxed and Where", be and the same are hereby repealed and re-enacted, with amendments, to read as follows:

6. (1) All property in this State, by whomsoever owned, including that owned or leased by the United States, or any department or agency of the United States, to the fullest extent possible under the Constitution of the United States and laws of the United States pursuant thereto and in conformity therewith, the county and/or city in which the same are situated.

6. (2) All tangible personal properties located in this State, by whomsoever owned, including that owned or leased by the United States, or any department or agency of the United States, to the fullest extent possible under the Constitution of the United States and laws of the United States pursuant thereto and in conformity therewith, the county and/or city in which the same are respectively permanently located, provided that tangible personal property located in this State, and not permanently located in any county or city shall, except as provided in paragraph (5), be subject to taxation in the county and/or city in which the owner resides.

7. (2) Any property exempted from taxation by this State by the Constitution of the United States or by any Act of Congress passed pursuant to and in conformity with the Constitution of the United States, only to the extent that such exemption is so required and no further.

Sec. 2. And be it further enacted, That any and all public general laws or public local laws or any part or parts thereof inconsistent with the provisions of this Act are hereby repealed to the extent of any such inconsistency.

Sec. 3. And be it further enacted, That should any section, or part of section of this Act be held invalid for any reason, such holding shall not be construed as affecting the validity of any remaining section or part of a section, it being the legislative intent that the remainder of this Act shall stand, notwithstanding the invalidity of such section or part of a section.

Sec. 4. 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 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 of Maryland, the same shall take effect from the date of its passage.

Approved: February 9, 1945.

CHAPTER 118

AN ACT to add 3 new Sections to Article 96A of the Annotated Code of Maryland, title "Veterans", (said Article having been added by the General Assembly of Maryland of 1945), said new Sections to follow immediately after Section 42 of said Article and to be known as Sections 43, 44 and 45 and to provide that official findings, records, reports or certified copies thereof, of each person killed in the service of the United States in the present war, or who is reported missing in action, or captured by an enemy or is besieged, besieged or captured by an enemy or is dead or is alive, made by any of the persons referred to in Section 43 of this Act shall be received in any court, office or other place in this State as evidence that such person is missing, missing in action, interned in a neutral country or is beleaguered