

(b) After July 1, 1961, no political subdivision of this State shall have any power or authority to impose a tax upon cigarettes, whether under a public general or public local law. Any such law which grants or purports to grant such power or authority to a political subdivision is repealed on July 1, 1961. However nothing in this subsection shall be construed to prevent the collection of taxes imposed on cigarettes after July 1, 1961, if such taxes were due and payable to any political subdivision on or before that date.

SECTION 3. AND BE IT FURTHER ENACTED, That for the fiscal year 1976 only, and from only those funds provided by the proceeds of the increase in the tax on certain inheritances, adjustments in the definition of net income, additional quarterly withholding tax collections, the increase in the tax on cigarettes and change in distribution of the cigarette tax due as provided by the amendments to Sections 150, 280(b), 280A(b) and (c), 312(h)(2), 433, 434, and 460 of Article 81 added by the general repeal and re-enactment thereof as provided in Section 2 of this Act, and from no other Funds; and subject to the provisions of law relating to budgetary procedure to the extent applicable, the amount specified below, or so much thereof as is sufficient to accomplish the purpose designated is hereby appropriated and authorized to be disbursed from so much of the revenues as are received by the State from the proceeds of the increase in the tax on certain inheritances, adjustments in definition of net income, additional quarterly withholding tax collections, the increase in the tax on cigarettes and change in distribution of the cigarette tax due as provided in Section 2 of this Act as aforesaid.

19.11.00.00 State Aid for Police Protection Fund

In addition to any funds otherwise appropriated in Chapter 119, Acts of 1975 (Senate Bill 110) for use as State Aid for the Police Protection Fund under Section 37, Article 15A.....\$15,644,100

SECTION 4. AND BE IT FURTHER ENACTED, That the provisions of Section 2 that are applicable to the adjustments in the definition of net income shall be applicable to all taxable years beginning after December 31, 1974.

SECTION 5. AND BE IT FURTHER ENACTED, That as of the effective date of this Act all cigarettes used, possessed or held in the State of Maryland by any person