

person in the State of Maryland on and after the effective date of this Act which bear a tax stamp issued by the Comptroller of a value less than 18 16 cents for each pack of 20 cigarettes must be stamped with the additional stamps necessary to make the aggregate value equal to 18 16 cents. In lieu of the additional stamps necessary to make the aggregate tax value equal to 18 16 cents, the Comptroller may provide an alternate method of collecting the additional tax. The revenue attributable to this requirement shall be remitted to the State Comptroller's Office by July 31, 1991 and shall be credited to the State General Fund for Fiscal Year 1991. Except as provided above, on and after the effective date of this Act no Maryland stamp shall be used except the stamp issued by the Comptroller to evidence the tobacco tax of 18 16 cents imposed by this Act.

SECTION 3. AND BE IT FURTHER ENACTED, That the sales and use taxes collected on cigarettes by vendors during the period June 1, 1991 through June 30, 1992, and remitted to the State Comptroller's Office between July 1, 1991 and July 31, 1992 shall be credited to the State General Fund for Fiscal Year 1992.

SECTION 4. 7. AND BE IT FURTHER ENACTED, That for Fiscal Year 1991 only and from only those additional sales and use tax and tobacco tax revenues resulting from this Act that are credited to the State General Fund for Fiscal Year 1991, and from no other funds, and subject to the provisions of law relating to budgetary procedure to the extent applicable, the amounts specified below, or as much thereof as required to accomplish the designated purpose, is hereby appropriated and authorized to be disbursed from as much of those additional revenues as are received by the State:

33.09.00.01 Assistance Payments

In addition to the amount appropriated as a 1991 deficiency appropriation in the Budget Bill for Fiscal Year 1992 (House Bill 650) to supplement the appropriation for Fiscal Year 1991 to provide funds for increased public assistance payments resulting from higher than anticipated caseloads in the Aid to Families with Dependent Children, General Public Assistance, Emergency Assistance, and Foster Care programs, the following amounts to be used only for the same purposes as the 1991 deficiency appropriation but only if rate levels in effect as of January 1, 1991 are maintained for these programs and any of these funds remaining at the close of Fiscal Year 1991 shall revert to the General Fund:

General Fund Appropriation

\$7,300,000-

\$5,700,000.

SECTION 2. 4. AND BE IT FURTHER ENACTED, That this Act shall take effect July June 1, 1991.

SECTION 8. AND BE IT FURTHER ENACTED, That Section 2 of this Act shall be applicable to all taxable years beginning after December 31, 1990 but before January 1, 1992.

SECTION 9. AND BE IT FURTHER ENACTED, That Sections 3 and 4 of this Act shall be applicable to all taxable years beginning after December 31, 1991.

SECTION 10. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 1991.

Enacted May 29, 1991.