

Mr. Charles E. Bichy, Superintendent, Bureau of Receipts (cont'd)

This office is cognizant of the fact that Section 4, Sub-section (k), allows a dealer who has himself previously placed stamps upon tobacco products and who subsequently sells and ships them out of the City of Baltimore to be entitled to a refund of the actual amount of the tax paid. It is possible that a strict enforcement of the Ordinance in the light of our opinion will work a hardship upon jobbers who purchase tobacco products in the City of Baltimore from other jobbers and who subsequently sell and ship said products out of the City of Baltimore. In that event, the second jobber would not be entitled to a refund of the actual amount of the tax paid with respect to such tobacco products by the first jobber. This situation can be remedied by allowing the second jobber to be entitled to a refund or to specifically exempt sales of tobacco products from one jobber or dealer to another jobber within the City of Baltimore from tax. However, this is a legislative matter and should be taken up with the City Council if amendment is desired.

Yours very truly,

/s/ THOMAS N. BIDDISON  
City Solicitor

/s/ JOHN R. CICERO  
Assistant City Solicitor

JRC:rmc

File No. 86946

April 10, 1951

Mr. Howard C. Beck, Jr.  
City Auditor  
City Hall  
Baltimore 2, Maryland

SUBJECT: Sheriff's Remittances to Baltimore City

Dear Mr. Beck:

Your letter of recent date, enclosing a letter written the Honorable Joseph C. Deegan, Sheriff of Baltimore City, dated January 18, 1951, and a copy of Mr. Deegan's letter to you dated December 14, 1950, concerning the audit made of the Office of the Sheriff of Baltimore City for the year ending December 31, 1949, has been undergoing study.