

"County Commissioners", said new section to follow immediately after Section 127A of said Article (as enacted by Chapter 511 of the Acts of 1943), to be known as Section 127B, authorizing the County Commissioners of Baltimore County to have and exercise within the limits of Baltimore County the power, during the year 1948, to tax distilled spirits and other alcoholic beverages, except beer and wine, sold and delivered by a manufacturer or wholesaler to any retail dealer in Baltimore County; to tax all sales for consumption on non-residential schedules of artificial or natural gas and electricity delivered in Baltimore County and all sales of service for the transmission of messages by non-residential telephones within the limits of Baltimore County billed in 1948; to tax all cigarettes, cigars, smoking tobacco and chewing tobacco possessed or held in Baltimore County by any person for sale during the year 1948; and to authorize the County Commissioners of Baltimore County to provide during the year 1948 for the licensing of, and the payment of fees for keeping, maintaining or operating certain shuffle boards, musical, vending, claw and pin ball machines and other similar devices; authorizing the County Commissioners of Baltimore County to establish by Resolution such rules and regulations as may be necessary for the exercise of said powers and the collection of said taxes and license fees; providing penalties for the violation of such rules and regulations, and providing for a referendum on the question as to whether the County Commissioners shall continue to have such powers for the years 1949, 1950 and 1951.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That a new section be added to Article 3 of the Code of Public Local Laws of Maryland (1930 Edition), title "County Commissioners", said new section to follow immediately after Section 127A of said Article (as enacted by Chapter 511 of the Acts of 1943), to be known as Section 127B and to read as follows:

127B. The County Commissioners of Baltimore County are hereby authorized to have and exercise within the limits of Baltimore County, during the year 1948, the power to tax distilled spirits and other alcoholic beverages, except beer and wine, sold or delivered by a manufacturer or wholesaler to any retail dealer in Baltimore County, providing that such tax shall not exceed the sum of Fifty Cents (50¢) per gallon and to tax such beverages in the hands of retailers on January 1, 1948, providing that such tax shall not exceed the sum of Fifty Cents (50¢) per gallon.