

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 levy and impose a tax on all sales for consumption, except as made under the residential schedules applicable to Baltimore County on file with the Public Service Commission of Maryland (designated electricity schedules R and RO, gas schedules D and DO) of artificial or natural gas and electricity delivered in Baltimore County through pipes, wires or conduits and on all sales of service for the transmission of messages by non-residential telephones within the limits of Baltimore County billed in 1948, provided that such tax shall not exceed the rate of five per cent (5%) upon the gross sale price thereof.

Said County Commissioners are hereby authorized to require every person, firm or corporation making any such deliveries or sales within Baltimore County to collect said tax from the purchasers of said products or services and to pay the same to the Treasurer of Baltimore County under such rules and regulations as said County Commissioners may by Resolution adopt. Provided that such tax shall not apply to the United States, the State of Maryland or the County Commissioners of Baltimore County, or any agency of any of them, nor shall it apply to churches, hospitals, charitable institutions and other non-profit organizations.

The County Commissioners of Baltimore County are hereby authorized to levy and impose a tax to be paid and collected on all cigarettes, cigars, smoking tobacco and chewing tobacco possessed or held in Baltimore County by any person, firm or corporation for sale on and after January 1, 1948 and during the year 1948, not to exceed the following rates or amounts:

- (a) On cigarettes: One Cent (1¢) for each twenty (20) cigarettes or fractional part thereof.
- (b) On cigars:
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| Class 1. Selling at retail for less than Seven Cents (7¢) each | None |
| Class 2. Selling at retail for not less than Seven Cents (7¢) each and not more than Fifteen Cents, (15¢) | .01 |
| Class 3. Selling at retail for more than Fifteen Cents (15¢) each and not more than Thirty Cents (30¢) | .02 |
| Class 4. Selling at retail for more than Thirty Cents (30¢) each | .03 |
- (c) On each package of smoking tobacco, a tax of One Cent (1¢) on each Twenty Cents (20¢), or a fractional part thereof of the retail selling price.