

cles and Cosmetics," said new section to be known as Section 212, to follow immediately after Section 211 of said Article, and to read as follows:

212. There shall be levied and collected on all toilet articles and cosmetics sold at retail within the State of Maryland, a tax at the rate of 10% of the retail price thereof for the period from April 1, 1936, to March 31, 1937. Every person, firm or corporation selling any such articles or preparations within the State of Maryland, shall pay the tax hereby levied to the Comptroller, at the end of each calendar month. The Comptroller is hereby authorized to make such rules and regulations in regard to the collection of the tax as may be requisite, and in his discretion may provide for the issuance of stamps, scrip or otherwise, to evidence the payment of said tax. Every person, firm or corporation failing to pay said tax or to comply with the rules and regulations adopted by the Comptroller shall be guilty of a misdemeanor and upon conviction thereof, shall be subject to a fine of \$500.00, or imprisonment for not more than sixty days, or both fine and imprisonment, in the discretion of the Court. The term "toilet articles" as used herein shall include perfumes, essences, extracts, toilet waters, petroleum jellies, hair oils, pomades, hair dressings, hair restoratives, hair dyes, tooth and mouth washes, dentifrices, tooth pastes, aromatic cachous, toilet soaps, toilet powders and any similar substance, article or preparation by whatsoever name known or distinguished, used or applied or intended to be used or applied for toilet purposes; the term "cosmetics" shall include compounds and preparations for the care, cleansing or beautification of the skin, eyes and hands.

SEC. 7. *And be it further enacted,* That a new section be and it is hereby added to Article 19 of the Annotated Code of Maryland (1924 Edition), title "Comptroller," said new section to be known as Section 40A, and to follow immediately after Section 40 of said Article, and to read as follows:

40A. The Comptroller shall pay into a special account in the general Treasury known as the "State Fund for Aid to the Needy," the entire balance on hand in the 'State Emergency Relief Fund' and all sums authorized to be paid into said Fund under the provisions of Section 72P of Article 56 of the Annotated Code of Maryland, and shall pay