

(C) THE AMOUNT TO BE DISTRIBUTED HEREUNDER WITH RESPECT TO TAXABLE INCOME OF THE CALENDAR YEAR 1957 AND THEREAFTER AND OF FISCAL YEARS ENDING IN THE CALENDAR YEAR OF 1957 AND THEREAFTER SHALL BE EQUAL TO TWENTY EIGHT AND FIVE TENTHS PER CENTUM (28.5) OF THE TAX PAID BY THE INDIVIDUAL RESIDENTS OF THE PARTICULAR COUNTY OR BALTIMORE CITY AS PROVIDED FOR HEREIN, IF THE TAXED INCOME IS THAT OF A RESIDENT OF AN INCORPORATED MUNICIPALITY OF ANY COUNTY, THE AMOUNT TO BE SO PAID OVER AND DISTRIBUTED BY THE COMPTROLLER HEREUNDER, ATTRIBUTABLE TO SUCH TAXPAYER, SHALL BE EQUALLY DIVIDED BETWEEN AND PAID OVER TO THE SAID INCORPORATED MUNICIPALITY AND SAID COUNTY IN EQUAL SHARES.

Sec. 4. *And be it further enacted, That this Act shall take effect July 1, 1957.*

SEC. 6. AND BE IT FURTHER ENACTED, THAT THE PROCEEDS OF THE ADDITIONAL STATE INCOME TAX IMPOSED AND COLLECTED UNDER THE PROVISIONS OF THIS ACT SHALL BE CREDITED TO THE GENERAL FUNDS OF THE STATE TREASURY TO BE DISTRIBUTED AS IN THIS ACT PROVIDED. THE SUM OF TEN MILLION, FOUR HUNDRED FORTY THOUSAND DOLLARS (\$10,440,000) IS HEREBY APPROPRIATED FOR THE FISCAL YEAR 1958 TO PAY THE COST OF THE INCREASES IN COMPENSATION FOR PUBLIC SCHOOL TEACHERS WHICH ARE PROVIDED IN THIS ACT.

SEC. 7. AND BE IT FURTHER ENACTED, THAT THIS ACT SHALL TAKE EFFECT JULY 1, 1957.

SEC. 4. AND BE IT FURTHER ENACTED, THAT THIRTY-FOUR NEW SECTIONS BE AND THEY ARE HEREBY ADDED TO ARTICLE 81 OF THE SAID CODE (1951 ED. AND 1956 SUPP.), TITLE "REVENUE AND TAXES", TO BE UNDER A NEW SUB-TITLE, "STATE TOBACCO TAX ACT", SAID NEW SECTIONS TO BE KNOWN AS SECTIONS 414 TO 447, INCLUSIVE, AND TO FOLLOW IMMEDIATELY AFTER SECTION 413 OF SAID ARTICLE, AND TO READ AS FOLLOWS:

STATE TOBACCO TAX ACT  
IMPOSITION

414. (A) IN ADDITION TO ANY AND ALL OTHER TAXES WHICH HAVE BEEN OR MAY HEREAFTER BE LEVIED AND IMPOSED BY THE STATE OF MARYLAND, THERE IS HEREBY LEVIED AND IMPOSED A TAX TO BE PAID AND COLLECTED, AS HEREINAFTER PROVIDED, ON ALL CIGARETTES USED, POSSESSED OR HELD IN THE STATE OF MARYLAND BY ANY PERSON FOR SALE OR USE IN THE STATE OF MARYLAND ON OR AFTER JULY 1, 1957.

(B) THE TAX IMPOSED BY THIS SUB-TITLE SHALL BE IN ADDITION TO AND NOT IN SUBSTITUTION OF ANY OTHER TAX OR TAXES HERETOFORE OR HEREAFTER IMPOSED