

443. THE COMPTROLLER SHALL PAY INTO A SPECIAL FUND IN THE TREASURY ALL TAXES, PENALTIES AND INTEREST COLLECTED AND RECEIVED BY HIM PURSUANT TO THIS SUB-TITLE. SUCH PROCEEDS SHALL BE DISBURSED UPON THE WARRANT OF THE COMPTROLLER FOR THE FOLLOWING PURPOSES:

(A) SUCH AMOUNT AS MAY BE REQUIRED TO PAY THE SALARIES AND EXPENSES OF ADMINISTERING THIS SUB-TITLE UNTIL PROVISION IS MADE THEREFOR IN THE BUDGET.

(B) THE COMPTROLLER SHALL SET ASIDE IN A SEPARATE ACCOUNT SUCH AMOUNTS AS HE DEEMS NECESSARY TO PROVIDE FOR PAYMENTS OF REFUNDS OF CIGARETTE TAXES.

(C) THE COMPTROLLER SHALL PAY TO EACH COUNTY AND THE CITY OF BALTIMORE, THE LOCAL TAX ON CIGARETTES, IF ANY, IMPOSED IN THAT POLITICAL SUB-DIVISION AND COLLECTED BY THE COMPTROLLER UNDER THE PROVISIONS OF THIS SUB-TITLE, LESS ITS PROPORTIONATE AMOUNTS OF THE SALARIES FOR AND EXPENSES OF ADMINISTERING THE PROVISIONS OF THIS SUB-TITLE, AND LESS A RESERVE FOR REFUNDS. THE BALANCE SHALL BE PAID INTO THE GENERAL FUNDS OF THIS STATE.

(D) NOTHING CONTAINED IN THIS SECTION SHALL BE CONSTRUED TO PREVENT THE COLLECTION OF TAXES IMPOSED ON ANY SUCH CIGARETTES AFTER JULY 1, 1957, IF SUCH TAXES WERE DUE AND PAYABLE TO ANY POLITICAL SUBDIVISION BEFORE THAT DATE.

444. BEFORE THE TWENTY-FIRST (21ST) DAY OF AUGUST, 1957 AND BEFORE THE TWENTY-FIRST (21ST) DAY OF EACH MONTH THEREAFTER, EVERY DISTRIBUTOR WHO IS REQUIRED TO PURCHASE STAMPS UNDER THE PROVISIONS OF THIS SUB-TITLE SHALL MAKE A RETURN TO THE COMPTROLLER COVERING HIS SALES DURING THE PRECEDING CALENDAR MONTH. THE FORM OF THE RETURN SHALL BE PRESCRIBED BY THE COMPTROLLER AND SHALL CONTAIN SUCH INFORMATION AS MAY DEEM NECESSARY FOR THE PROPER ADMINISTRATION OF THIS SUB-TITLE AND THE DISTRIBUTION OF FUNDS HEREUNDER. THE RETURN SHALL LIST THE QUANTITY OF CIGARETTES SOLD TO PERSONS IN EACH OF THE COUNTIES AND THE CITY OF BALTIMORE AND SUCH OTHER INFORMATION AS THE COMPTROLLER MAY REQUIRE.

445. ANY PERSON WHOSE CIGARETTES HAVE BEEN SEIZED UNDER SECTION 425 OF THIS SUB-TITLE OR AGAINST WHOM THE COMPTROLLER HAS MADE AN ASSESSMENT OR TO WHOM THE COMPTROLLER HAS REFUSED TO MAKE A REFUND, MAY OBTAIN A REVIEW OF SUCH MATTER BY FOLLOWING THE PROCEDURE SET FORTH IN SECTIONS 347 AND 348 OF ARTICLE 81 OF THE ANNOTATED CODE OF MARYLAND (1951 EDITION AND 1956 SUPPLEMENT).