

CHAPTER 99

(House Bill 172)

AN ACT to repeal and re-enact, with amendments, Section 443 of Chapter 1 of the Acts of the 1958 General Assembly, codified therein as Section 443 of Article 81 of the Annotated Code of Maryland (1951 Edition and 1956 Supplement), title "Revenue and Taxes", sub-title "State Tobacco Tax Act", to authorize the Comptroller to employ necessary personnel for the administration and enforcement of the State Tobacco Tax Act without regard to the conditions and limitations contained in Article 64A of the Annotated Code of Maryland (1957 Edition), title "Merit System", until January 1, 1959 and to authorize the Comptroller to fix the compensation of such employees.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 443 of Chapter 1 of the Acts of the 1958 General Assembly, codified therein as Section 443 of Article 81 of the Annotated Code of Maryland (1951 Edition and 1956 Supplement), title "Revenue and Taxes", sub-title "State Tobacco Tax Act", be and the same is hereby repealed and re-enacted, with amendments, and to read as follows:

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 payment 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 sub-division before that date.

(e) *The Comptroller shall employ and fix the compensation of such assistants, deputies, auditors, investigators, clerks, stenographers and other employees as he deems necessary for the administration and enforcement of this sub-title. For the purposes of this sub-section,*

EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.