

~~assessment, levying and collection of tax or taxes upon any retailer selling~~ THE SALE, USE OR POSSESSION OF cigarettes, cigars and other tobacco products in Wicomico County. No resolution shall be adopted by the Board of County Commissioners under the powers conferred by this Section until ten (10) days after a copy of the proposal therefor has been advertised in one or more newspapers of general circulation published in Wicomico County at least once a week for three (3) weeks with the date therein specified giving an opportunity for hearing any protest or recommendations thereon. A copy of any such resolution adopted and passed by the Board of County Commissioners of Wicomico County under the authority of this section, certified by the President of the Board and adopted by the Secretary of the Board, shall be filed with the Clerk of the Court of Wicomico County who shall record and index it without charge in a volume provided for that purpose by the Board of County Commissioners. The resolution shall not become effective until a copy has been so filed with the Clerk of the Court and any resolution so filed shall be admissible as evidence in any Court proceeding upon certification by the Clerk of the Court of Wicomico County; THE SAID TAX MAY BE IMPOSED ON ANY ONE OR MORE OF THE SEVERAL TYPES OF TOBACCO PRODUCTS LISTED HEREIN BELOW; provided, however, that such resolution shall provide that said tax shall not exceed the following rates or amounts:

(1) On cigarettes: Two cents (2¢) for each twenty cigarettes or fractional part thereof.

(2) On cigars:

<i>Class I: Selling at retail for less than Seven Cents (7c) each</i>	<i>.01</i>
CLASS I: SELLING AT RETAIL FOR NOT LESS THAN SEVEN CENTS (7¢) AND NOT MORE THAN TWENTY CENTS (20¢) EACH.....	.01
<i>Class II: Selling at retail for not less than Seven Cents (7c) each and not more than Fifteen Cents (15c) each</i>	<i>.02</i>
CLASS II: SELLING AT RETAIL FOR MORE THAN TWENTY CENTS (20¢) EACH.....	.02
<i>Class III: Selling at retail for more than Fifteen Cents (15c) each and not more than Thirty Cents (30c) each</i>	<i>.02</i>
<i>Class IV: Selling at retail for more than Thirty Cents (30c) each</i>	<i>.04</i>

(3) On each package of smoking tobacco a tax of Two Cents (2¢).

(4) On each piece or package of chewing tobacco a tax of Two Cents (2¢).

230B. The said County Commissioners are hereby granted full power and authority to adopt, amend and repeal all necessary rules, regulations and orders necessary for the purpose of levying and collecting said taxes and license fees and for the effective enforcement of the powers conferred upon them by this sub-title.

230C. Any person, firm or corporation which shall violate any of the provisions of this Act or any rules, regulation or order adopted