

SECTION 1. *Be it enacted by the General Assembly of Maryland, That Section 508 be and it is hereby added to Article 12 of the Code of Public Local Laws of Maryland (1930 Edition), title "Garrett County", to follow immediately after Section 507D thereof, said section having been enacted by Chapter 722 of the Acts of 1953, and to be under the new sub-title "Taxes", and to read as follows:*

TAXES

508. (a) *The County Commissioners of Garrett County are hereby authorized and directed to levy and impose a tax to be paid and collected on all cigarettes possessed or held in Garrett County, by any person, firm or corporation for sale on and after June 1, 1955, at the following rates or amounts:*

(1) *On cigarettes: One cent (1¢) for each twenty cigarettes or fractional part thereof.*

(b) *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 section.*

(c) *The proceeds of the tax derived under the provisions of this section shall be used solely for the following purposes: (1) for supplementing or increasing the salaries of school teachers in Garrett County and (2) for construction and maintenance of the Garrett County school system.*

(d) *Any person, firm or corporation which shall violate any of the provisions of this Act, or any rule, regulation or order adopted by resolution of the County Commissioners of Garrett County under the power granted herein, shall be guilty of a misdemeanor and upon conviction thereof, shall be subject to a fine not exceeding One Thousand Dollars (\$1,000), or to imprisonment not exceeding six months, or both such fine and imprisonment.*

SEC. 2. *And be it further enacted, That this Act shall take effect June 1, 1955.*

Approved April 25, 1955.

CHAPTER 600

(Senate Bill 517)

AN ACT to repeal and re-enact, with amendments, Section 210 (a) of Article 66C of the Annotated Code of Maryland (1951 Edition), title "Natural Resources", sub-title "Birds, Game and Inland Water Fish", sub-heading "Regulations for Taking of Game and Fresh

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.