

MENTS, SECTION 285 (E) OF SAID ARTICLE AND SUB-TITLE; TO ADD SUB-SECTIONS (D-3) AND (D-4) TO SECTION 285 OF SAID ARTICLE AND SUB-TITLE; TO REPEAL AND RE ENACT, WITH AMENDMENTS, SECTION 319 OF SAID ARTICLE AND SUB-TITLE, AS SAID SECTION WAS AMENDED BY CHAPTER 332 OF THE ACTS OF 1957, INCREASING THE RATE OF INCOME TAX IMPOSED IN THIS STATE, PROVIDING FOR THE USE, APPROPRIATION AND DISTRIBUTION OF THE EXTRA TAX SO IMPOSED AND RELATING GENERALLY TO THE IMPOSITION, COLLECTION, USE, APPROPRIATION AND DISTRIBUTION OF INCOME TAXES IN THE STATE OF MARYLAND. TO ADD 34 NEW SECTIONS TO ARTICLE 81 OF SAID CODE (1951 EDITION AND 1956 SUPPLEMENT), TITLE "REVENUE AND TAXES", TO BE KNOWN AS SECTIONS 414 TO 447, INCLUSIVE, AND TO BE UNDER THE NEW SUB-TITLE "STATE TOBACCO TAX ACT", LEVYING AND IMPOSING A TAX ON CIGARETTES USED, POSSESSED, OR HELD IN THE STATE OF MARYLAND FOR SALE OR USE IN THE STATE OF MARYLAND ON AND AFTER JULY 1, 1957; PROVIDING THE METHOD AND PROCEDURE FOR THE PAYMENT, COLLECTION, AND DISTRIBUTION OF SUCH TAX; PROVIDING FOR THE COLLECTION OF CERTAIN LOCAL CIGARETTE TAXES BY THE COMPTROLLER; PROVIDING FOR THE ADMINISTRATION AND ENFORCEMENT OF THE PROVISIONS OF THIS SUB-TITLE; CONFERRING CERTAIN POWERS AND IMPOSING CERTAIN DUTIES ON THE COMPTROLLER AND HIS AUTHORIZED REPRESENTATIVES; PROVIDING PENALTIES FOR A VIOLATION OF CERTAIN PROVISIONS OF THIS SUB-TITLE AND OF THE RULES AND REGULATIONS OF THE COMPTROLLER; AMENDING THE LAWS CONCERNING THE TAXATION OF CIGARETTES IN THE SEVERAL POLITICAL SUB-DIVISIONS OF THIS STATE AND RELATING GENERALLY TO THE TAXATION OF TOBACCO PRODUCTS IN THIS STATE FOR THE PURPOSES OF THIS ACT.

April 14, 1957.

The Honorable John C. Luber
 Speaker of the House of Delegates
 State House
 Annapolis, Maryland

Dear Mr. Speaker:

I am returning to you unsigned House Bill No. 253, described by some as the "Cigarette Tax Bill" and by others as the "Teachers' Salary Bill."

The forepart of the measure is designed to prescribe a new scale of minimum salaries, guaranteed by the State and provided by funds from the State Treasury, for the teachers, supervisors and principals in the Public Schools of Baltimore City and the 23 Counties of Maryland.

The second part would impose a tax of 3 cents on each package of cigarettes sold in Maryland, over and above any such taxes now levied and collected by Baltimore City and certain of the Counties.