

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

(2) On cigars:

Class I: Selling at retail for less than Seven Cents (7¢) each	[.01]	<i>.005</i>
Class II: Selling at retail for not less than Seven Cents (7¢) each and not more than Fifteen Cents (15¢) each	[.02]	<i>.01</i>
Class III: Selling at retail for more than Fifteen Cents (15¢) each and not more than Thirty Cents (30¢) each	[.03]	<i>.02</i>
Class IV: Selling at retail for more than Thirty Cents (30¢) each	[.04]	<i>.03</i>

(3) On each package of smoking tobacco *selling at retail*, a tax of **[Two Cents (2¢)]** *One Cent (1¢) on each twenty cents (20¢) or fraction thereof.*

(4) On each piece or package of chewing tobacco *selling at retail*, a tax of **[Two Cents (2¢)]** *One Cent (1¢) on each twenty cents (20¢) or fraction 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) Any person, firm or corporation which shall violate any of the provisions of this **[Act]** *Section*, or any rule, regulation or order adopted by resolution of the County Commissioners of Carroll 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 is hereby declared to be an emergency measure and necessary for the immediate preservation of the public health and safety and having been passed by a yea and nay vote, supported by three-fifths of all the members elected to each of the two Houses of the General Assembly of Maryland, the same shall take effect from the date of its passage.

Approved March 18, 1957.

CHAPTER 261

(House Bill 311)

AN ACT to repeal and re-enact, with amendments, Sub-section (19) of Section 100 of Article 52 of the Annotated Code of Maryland,

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.