

Attorney, which in some respects conflict with the procedures set forth in Section 574; and

WHEREAS, It is desirable to remove Section 574 from said Code of Public Local Laws of Baltimore County (1955 Edition); now, therefore

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 574 of the Code of Public Local Laws of Baltimore County (1955 Edition, being Article 3 of the Code of Public Local Laws of Maryland), title "Baltimore County", sub-title "State's Attorney", sub-heading "General Provisions", be and it is hereby repealed.

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1959.

Approved March 3, 1959.

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## CHAPTER 145

(Senate Bill 274)

AN ACT to repeal and re-enact, with amendments, Sections 338 and 389 of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes", sub-titles "Retail Sales Tax Act" and "Maryland Use Tax", amending the Retail Sales Tax Act and the Use Tax Act in order to change the percentage of the gross sales tax and of the gross use tax, respectively, which may be credited by the vendors reporting under said Acts against the amounts payable to the Comptroller; and relating generally to the credit for the vendor's expense in the collection and remittance of the retail sales tax and of the use tax.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sections 338 and 389 of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes", sub-titles "Retail Sales Tax Act" and "Maryland Use Tax", be and they are hereby repealed and re-enacted, with amendments, to read as follows:

338.

The vendor shall be entitled to apply and credit against the amount of tax payable by him, as stated in Section 337 of this sub-title, an amount equal to **[three per cent. (3%)]** *two per cent (2%)* of the gross tax to be remitted by him to the Comptroller, to cover the vendor's expense in the collection and remittance of said tax; provided, however, that nothing contained in this section shall apply to any vendor who shall fail or refuse to file his return with the

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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.