

of said Article 2B, to follow immediately after Section 202 thereof in the sub-title "Penalties", and all to read as follows:

**[140] 202A.** Penalties for Evasions.

Every **[Manufacturer, wholesaler or other]** person who shall **KNOWINGLY OR WILFULLY** **[sell or deliver any alcoholic beverages, subject to the tax imposed by this Article, to any retail dealer, and every retail dealer and every employee of any such retail dealer who shall]** have in his possession, *transport*, sell or offer for sale, or permit to be kept upon **[the]** *his* premises, any alcoholic beverages subject to the tax imposed by this Article, upon which the tax has not been paid, and every person who shall counterfeit or forge any stamp or certificate required by this Article, or who shall participate in the evasion of the tax imposed by this Article, or who shall violate any provisions of any rule or regulation prescribed by the Comptroller pursuant to the authorization contained in this Article, shall, upon conviction be subject to a fine of not exceeding ten thousand DOLLARS (\$10,000.00) or to imprisonment for not more than five years or both fine and imprisonment in the discretion of the court.

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

Approved April 8, 1959.

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CHAPTER 524

(House Bill 610)

AN ACT to repeal and reenact, with amendments, Section 238 of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes", sub-title "State Tax Commission", relating to salaries of ~~senior~~ assessors and assessors' aides in Baltimore County.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 238 of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes", sub-title "State Tax Commission", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

238. **[The Executive Officer of]** Baltimore County shall be authorized and directed to levy and pay to the assessors of Baltimore County an annual salary of not less than \$4,000.00 per year, with automatic increases of \$200.00 each year for a period of five years; provided, however, that service prior to June 1, 1957, be taken into consideration for such purpose; and further provided, that the por-

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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.