

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

Approved February 16, 1959.

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CHAPTER 61

(House Bill 94)

AN ACT to repeal and re-enact, with amendments, Section 460 of Article 81 of the Annotated Code of Maryland, 1958 Supplement, title "Revenue and Taxes", sub-title "State Tobacco Tax Act", to provide that all persons who are in the employ of the State Comptroller for the administration and enforcement of the State Tobacco Tax Act on January 1, 1959 shall automatically become a part of and shall hold their positions in accordance with Article 64A, known as the Merit System.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 460 of Article 81 of the Annotated Code of Maryland, 1958 Supplement, title "Revenue and Taxes", sub-title "State Tobacco Tax Act", be and the same is hereby repealed and re-enacted with amendments to read as follows:

460. The Comptroller shall pay into a special fund in the treasury all taxes, penalties and interest collected and received by him pursuant to this sub-title. Such proceeds shall be disbursed upon the warrant of the Comptroller for the following purposes:

(a) Salaries and Administrative Expenses.—Such amount as may be required to pay the salaries and expenses of administering this subtitle until provision is made therefor in the budget.

(b) Refunds.—The Comptroller shall set aside in a separate account such amounts as he deems necessary to provide for payment of refunds of cigarette taxes.

(c) Local Taxes.—The Comptroller shall pay to each county and the City of Baltimore, the local tax on cigarettes, if any imposed in that political sub-division and collected by the Comptroller under the provisions of this sub-title, less its proportionate amounts of the salaries for and expenses of administering the provisions of this subtitle, and less a reserve for refunds. The balance shall be paid into the general funds of this State.

(d) Taxes Imposed after July 1, 1957.—Nothing contained in this section shall be construed to prevent the collection of taxes imposed on any such cigarettes after July 1, 1957, if such taxes were due and payable to any political subdivision before that date.

(e) Employment and Compensation of Assistants, Clerks, etc.—The Comptroller shall employ and fix the compensation of such as-

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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.