

preservation of the public health and safety, and having been passed by a ye and nay vote supported by three-fifths of the members elected to each of the two houses of the General Assembly, the same shall take effect from the date of its passage.

Approved June 12, 1961.

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## CHAPTER 10

(Senate Bill 12)

AN ACT to repeal and re-enact, with amendments, Section 2 of Chapter 321 of the Acts of 1961, amending the provisions concerning the imposition and effectiveness of certain taxes on cigarettes, which taxes are imposed and provided for in said Chapter 321, in order to make particular provision for the imposition and effectiveness of taxes on certain cigarettes in vending machines or other mechanical dispensers as of the effective date of said Chapter 321.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 2 of Chapter 321 of the Acts of 1961 be and it is hereby repealed and re-enacted, with amendments, to read as follows:

2. As of the effective date of this act all cigarettes used, possessed or held in the State of Maryland by any person for sale or use in the State of Maryland shall be subject to the full tax imposed by this act. By way of partial enumeration only and not by way of limitation, this requirement includes specifically (1) cigarettes in vending machines or other mechanical dispensers and (2) cigarettes (generally referred to as "floor stock") in packages which already bear stamps issued by the Comptroller under the State tobacco tax act, or under a local tobacco or cigarette tax act, but for an amount less than the full tax herein imposed of three (3) cents for each ten (10) cigarettes or fractional part thereof; all such cigarettes held for sale by any person in the State of Maryland on and after the effective date of this act which bear a tax stamp issued by the Comptroller of a value less than six cents (\$.06) for each pack of twenty (20) cigarettes must be stamped with the additional stamps necessary to make the aggregate value of such stamps equal to six cents (\$.06). Except as provided above on and after the effective date of this act no Maryland stamp shall be used except the stamp issued by the Comptroller to evidence the state-wide tax of six cents (\$.06) imposed by this Act.

*Provided, however, that for possible use in lieu of the requirement in the paragraph above concerning cigarettes in vending machines or other mechanical dispensers as of the effective date of this Act, the Comptroller shall adopt and promulgate rules and regulations for the collection of the taxes due on such cigarettes; and upon the request of any person holding a lot or lots of cigarettes for sale in vending*

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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.