

machines or other mechanical dispensers, these rules and regulations shall be applicable to such person and to such lot or lots of cigarettes. The rules and regulations shall permit cigarettes in such machines and dispensers at midnight on June 30, 1961, to be sold therefrom for a period of fifteen days thereafter either without stamps or with an insufficient amount of stamps, as the case may be. The rules and regulations also shall require the payment of a stated flat amount by any such person as an estimated tax on all such cigarettes in vending machines or other mechanical dispensers at midnight on June 30, 1961, which stated amount shall not exceed the estimated tax due on the particular cigarettes, having regard to the previous taxability of every such respective lot or lots of cigarettes. Except as in this paragraph specifically provided, or as provided in the rules and regulations herein authorized, the provisions of the paragraph above shall continue to apply to the imposition and collection of taxes due on cigarettes in vending machines or other mechanical dispensers.

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 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.

CHAPTER 11

(House Bill 3)

AN ACT to authorize and empower the County Commissioners of Washington County to borrow an amount not to exceed ~~Two Hundred Thousand Dollars (\$200,000.00)~~ SEVEN HUNDRED AND FIFTY THOUSAND DOLLARS (\$750,000.00) and to issue notes and/or bonds therefor, for the purpose of constructing and acquiring public junior or community college buildings and facilities in Washington County, to purchase land therefor and equip these schools, and to pay architectural fees and other professional fees in connection with such construction.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That the Board of County Commissioners of Washington County, a body corporate, in order to provide funds for the purpose of constructing and acquiring public junior or community college buildings and facilities in Washington County, to purchase land therefor and equip said schools, to pay architectural fees and other professional fees in connection with such construction, is hereby authorized and empowered to borrow, from time to time, in such amounts as it shall deem necessary, money on the faith and credit of said County, and*

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.