

*(b) After July 1, 1961, no political subdivision of this State shall have any power or authority to impose a tax upon cigarettes, whether under a public general or public local law. Any such law which grants or purports to grant such power or authority to a political subdivision is repealed on July 1, 1961. However nothing in this subsection shall be construed to prevent the collection of taxes imposed on cigarettes after July 1, 1961, if such taxes were due and payable to any political subdivision on or before that date.*

[Employment and compensation of assistants, clerks, etc. The Comptroller shall employ and fix the compensation of such assistants, deputies, auditors, investigators, clerks, stenographers and other employees as he deems necessary for the administration and enforcement of this sub-title. For the purposes of this subsection, the terms, conditions and limitations contained in Article 64A, known as the merit system, shall be inapplicable and of no force and effect until January 1, 1959; provided, however, that persons employed as provided in this subsection who shall be thus employed on January 1, 1959, shall be considered a part of and shall hold their positions in accordance with Article 64A, known as the merit system.]

SEC. 2. AND BE IT FURTHER ENACTED, THAT 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.

SEC. 2. 3. *And be it further enacted,* That all laws or parts of law inconsistent with the provisions of this Act are repealed to the extent of any such inconsistency.

SEC. 2. 4. *And be it further enacted,* That this Act shall take effect July 1, 1961.

Approved April 24, 1961.