

person so assessed, said lien shall be enforced in the same manner and shall have the same effect as the liens provided for in Section 342 (b) of Article 81.

455. Every person who shall transport cigarettes upon which a tax is imposed by this sub-title, not stamped as required by this sub-title upon the public highways, roads or streets of this State shall have in his actual possession invoices or delivery tickets for such cigarettes, which shall show the true name and address of the consignor or seller, the true name of the consignee or purchaser, the quantity and brands of the cigarettes so transported. *If the cigarettes are consigned to or purchased by any person in Maryland such purchaser or consignee must be a person who is authorized by the State Tobacco Tax Act to possess unstamped cigarettes in this State.* In the absence of such invoices or delivery tickets, or, if the name or address of the consignee or purchaser is falsified or if the purchaser or consignee in this State is not authorized to possess unstamped cigarettes, the cigarettes so transported shall be subject to confiscation. Any transporter who violates the provisions of this section shall be guilty of a misdemeanor and subject to a fine of not more than twenty-five dollars (\$25.) for each individual carton of cigarettes so transported by him, or imprisonment for not more than one year, or both.

Transportation of cigarettes from a point outside this State to a point in some other State will not be considered a violation of this section provided that the person so transporting such cigarettes has in his possession adequate invoices, bills of lading or delivery tickets which give the true name and true address of such out-of-State seller or consignor and such out-of-State purchaser or consignee.

In any case where the Comptroller or his duly authorized agent has knowledge that any vehicle is carrying five or more cartons of cigarettes, the Comptroller or such agent, is authorized to stop such vehicle and to inspect the same for contraband cigarettes. All unstamped or improperly stamped cigarettes found in such vehicle shall be confiscated.

SEC. 2. *And be it further enacted, That this Act shall take effect June 1, 1963.*

Approved April 17, 1963.

CHAPTER 345

(Senate Bill 397)

AN ACT to repeal and re-enact, with amendments, Section 369 of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes", sub-title "Retail Sales Tax Act", sub-heading "Penalties", to clarify the provisions of the penalties provisions in the retail sales tax law and to provide a penalty for evasion of payment of sales tax by the improper use of sales tax license and/or exemption numbers.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That Section 369 of Article 81 of the Annotated Code of Maryland*