

[(3)] (2) On each package of smoking tobacco selling at retail, a tax of One Cent (1¢) on each twenty cents (20¢) or fraction thereof.

[(4)] (3) On each piece or package of chewing tobacco selling at retail, a tax of One Cent (1¢) on each twenty cents (20¢) or fraction thereof.

(b) The said County Commissioners are hereby granted full power and authority to adopt, amend and repeal all necessary rules, regulations and orders necessary for the purpose of levying and collecting said taxes, and license fees and for the effective enforcement of the powers conferred upon them by this section.

(c) Any person, firm or corporation which shall violate any of the provisions of this Section, or any rule, regulation or order adopted by resolution of the County Commissioners of Carroll County under the power granted herein, shall be guilty of a misdemeanor and upon conviction thereof, shall be subject to a fine not exceeding One Thousand Dollars (\$1,000), or to imprisonment not exceeding six months, or both such fine and imprisonment.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1965.

Approved March 11, 1965.

CHAPTER 96

(Senate Bill 285)

AN ACT to repeal Section 37(g) of Article 87 of the Annotated Code of Maryland (1962 Supplement), title "Sheriffs", sub-title "Compensation and Duties", and to enact new Section 37(g) in lieu thereof, to stand in the place of the section repealed, authorizing and directing the Sheriff of Cecil County to appoint four deputy sheriffs, specifying the rate of compensation to be paid them and setting out certain of the duties they are to perform, establishing a travel allowance expense, the manner of determination of such expense and procedures for payment, and increasing the salary of the Sheriff of Cecil County effective upon the next term of office.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 37(g) of Article 87 of the Annotated Code of Maryland (1962 Supplement), title "Sheriffs", sub-title "Compensation and Duties", be and it is hereby repealed, and that new Section 37(g) is hereby enacted in lieu thereof, to stand in the place of the section repealed, and to read as follows:

37(g) Commencing with the beginning of the next term of office, the Sheriff of Cecil County shall receive an annual salary of \$6,500 and no allowance for expenses except as hereinafter provided. The Sheriff shall appoint four deputy sheriffs, one of whom he shall name as Chief Deputy. The salary of the Chief Deputy shall be \$4,500.00 annually with annual increments, subject to approval of the Sheriff of \$200.00, subject to a maximum annual salary of \$5,300. The re-