

Any such withdrawal shall be effective from and after the first day of the next succeeding fiscal year, and in the absence of a mutual and unanimous agreement among all the several political subdivisions, the tax imposed by them shall be discontinued and repealed in all the political subdivisions. Nothing in this subsection shall be construed or applied to prevent or interfere with the collection of tax monies which were lawfully due and payable while any such tax was effective, and any such monies collected by the Comptroller after the tax has been repealed and discontinued shall be accounted for and distributed as in this subtitle required.

(h) If any such tax is imposed by the several political subdivisions, any violation of any provision of this subtitle or of a regulation promulgated thereunder, or a failure to pay any tax so imposed, shall be subject to the same provisions concerning penalties and interest and to the same criminal penalties as are provided in the ~~subtitles~~ SUBTITLE "Retail Sales Tax Act" and ~~"Maryland Use Tax"~~.

(i) Any such sales and use tax imposed by the political subdivisions shall have the same application and exemptions as in the respective subtitles, ~~"Retail Sales Tax Act"~~ and ~~"Maryland Use Tax"~~ SUBTITLE "RETAIL SALES TAX ACT."

(j) The authority in this subtitle for the collection and distribution of additional local retail sales and use taxes imposed by the several political subdivisions is effective for the period beginning July 1, 1965, and shall end on June 30, 1967. However, the ending of this authority shall not be construed or applied to affect or interfere with the later collection and distribution of taxes lawfully due and owing while taxes imposed by the several political subdivisions were in effect.

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

Approved April 8, 1965.

CHAPTER 316

(House Bill 96)

AN ACT to add new Sections 29A and 29B to Article 66½ of the Annotated Code of Maryland (1957 Edition), title "Motor Vehicles," subtitle "Administration—Registration—Titling," to follow immediately after Section 29 thereof, to permit motor vehicle dealers who collect the excise tax upon the issuance of SOME motor vehicle titles to retain a percentage of the tax for expense of collection, to provide for determination and computation of the excise tax due to the State by dealers, to authorize the levy of deficiency assessments, jeopardy assessments and penalties against dealers failing to report tax due to the State, and to relate generally to collection and return of the excise tax on motor vehicles.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That new Sections 29A and 29B be and they are hereby added to*