

SECTION 4. 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 ALL 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 March 29, 1966.

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CHAPTER 117

(Senate Bill 205)

AN ACT to add a new sub-section to Article 81, Section 432, of the Annotated Code of Maryland (1965 Replacement Volume), title "Revenue and Taxes", subtitle "State Tobacco Tax Act", to be known as Section 432 (d) to provide an exemption for cigarettes being transported under certain conditions; and to repeal and reenact, with amendments, Sections 431, 434, 437, 438, 455, 459½, 462, 462½ and 464 of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume), title "Revenue and Taxes", subtitle "State Tobacco Tax Act", ~~AND TO ADD A NEW SECTION 455½ TO SAID TITLE AND SUBTITLE, TO FOLLOW IMMEDIATELY AFTER SECTION 455 THEREOF,~~ to clarify the imposition section of the Act; to amend the provision for affixation of stamps; to add additional cross-references in Section 438; to eliminate an obsolete provision relating to unstamped cigarettes in the possession of retail dealers; to clarify the provisions relating to transportation of cigarettes; to provide that a peace officer may under certain conditions stop vehicles transporting cigarettes; to provide for the confiscation of vehicles under certain conditions; to provide a review for any person whose vehicle has been confiscated; ~~MODIFYING THE PROVISIONS OF SECTIONS 455 AND 463 OF THIS LAW IN RELATION TO ARREST FOR AND THE ENFORCEMENT OF THESE PROVISIONS;~~ and to provide for the disposition of confiscated vehicles; to change the definition of "Distributor" and "User"; to make certain technical changes in the aforesaid sections and to repeal Section 457 which serves no purpose in the Act; ; AND MAKING THE OFFENSE OF ILLEGALLY TRANSPORTING CIGARETTES A FELONY.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That a new sub-section to be known as Section 432 (d) be and it is hereby added to Article 81 of the Annotated Code of Maryland (1965 Replacement Volume), title "Revenue and Taxes", subtitle "State Tobacco Tax Act", to follow immediately after Section 432 (c) thereof and to read as follows:

432 (d). *The tax hereby levied and imposed shall not apply to cigarettes while being transported under such conditions that they are not deemed contraband under the provisions of Section 455 of this subtitle.*