

SEC. 2. *And be it further enacted*, That Sections 431, 434, 437, 438, 455, 459½, 462, 462½ and 464 be and the same are hereby repealed and re-enacted with amendments, **AND THAT A NEW SECTION 455½ BE AND IT IS HEREBY ADDED TO THE SAID ARTICLE AND SUBTITLE, TO FOLLOW IMMEDIATELY AFTER SECTION 455 THEREOF, AND ALL** to read as follows:

431 (a). In addition to any and all other taxes which have been or may hereafter be levied and imposed by the State of Maryland, there is hereby levied and imposed a tax to be paid and collected, as hereinafter provided, on all cigarettes **[used,]** possessed or held in the State of Maryland by any person **[for sale or use in the State of Maryland]** on or after July 1, **[1957]** 1958.

(b). The tax imposed by this subtitle shall be in addition to and not in substitution of any other tax or taxes heretofore or hereafter imposed by this State or any political subdivision thereof.

434. The Comptroller shall collect all taxes levied and imposed under and pursuant to the provisions of this subtitle, and such taxes shall be paid by purchasing from the Comptroller stamps of such design and denomination as may be prescribed by him, **[except as provided in Section 457 of this subtitle.]** In the sale of such stamps the Comptroller shall allow a discount of five (5) per centum of the purchase price thereof.

437. The tax shall be paid and the stamps shall be affixed by the first **[vendor or user]** distributor who has possession of cigarettes in this State **[for sale or use in this State]**.

438 (a). No distributor shall sell, offer or display for sale in this State any cigarettes until he shall have purchased the proper stamp or stamps from the Comptroller, and affixed it or them to the smallest container of such cigarettes in such manner as may be prescribed by the Comptroller.

No other person shall possess, sell, offer or display for sale in this State any unstamped or improperly stamped cigarettes except as provided in Sections 432 (a), (b), (c), (d), 450, 451, 455, 456 and 456A of this subtitle.

No person shall purchase cigarette stamps from any person other than the Comptroller unless the purchaser has obtained written permission from the Comptroller to do so, or except in accordance with the Comptroller's regulation relating to the stamping of floor stock.

Proper stamps, when affixed as aforesaid, shall evidence the payment of the tax imposed by or collected under this subtitle.

[(b) Retail dealers possessing unstamped cigarettes.—Every retail dealer having in his possession for sale on or after July 1, 1957, unstamped cigarettes shall purchase, attach and cancel the stamps as required by this subtitle.]

455. Every person who shall transport cigarettes **[upon which a tax is imposed by this subtitle,]** not bearing *Maryland cigarette stamps*, **[stamped as required by this subtitle]** upon the public highways, roads or streets of this State shall have in his actual possession