

(i) "Stamp" shall mean any evidence of tax payment authorized by the Comptroller.

(j) "Taxpayer" shall mean any person liable for payment of tax under the provisions of this subtitle.

SEC. 3. *And be it further enacted*, That Section 457 of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume), title "Revenue and Taxes", subtitle "State Tobacco Tax Act", be and the same is hereby repealed.

[457. Except as provided in Sections 456 and 456A hereof, any person to whom cigarettes are mailed or shipped from outside this State for his own consumption within this State, which cigarettes do not bear the stamps provided for by this subtitle shall, within 72 hours of receiving such cigarettes, complete and file with the Comptroller, on such form as the Comptroller may prescribe, a report showing the number of such cigarettes. The report shall be accompanied by a remittance for the full amount of tax imposed under this subtitle.]

SEC. 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 ye 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 118

(Senate Bill 498)

AN ACT to repeal and re-enact, with amendments, Section 2 of Chapter 795 of the Acts of the General Assembly of 1963, as last amended by Chapter 886 of the Acts of 1965, to extend for a further period of time the effectiveness of certain amendments to the alcoholic beverages laws in Anne Arundel County limiting the number of licenses which may be issued according to population in the county.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 2 of Chapter 795 of the Acts of the General Assembly of 1963, as last amended by Chapter 886 of the Acts of 1965, be and it is hereby repealed and re-enacted, with amendments, to read as follows:

Chapter 795 of 1963

Section 2. This Act shall take effect June 1, 1963 and shall be effective through and including May 31, ~~1966~~ ~~1968~~ 1967 and no longer.

SEC. 2. *And be it further enacted*, That this Act is hereby declared to be an emergency measure and necessary for the immediate