

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That new Section 374A be and it is hereby added to Article 81 of the Annotated Code of Maryland (1965 Replacement Volume), title "Revenue and Taxes," subtitle "Maryland Use Tax," to follow immediately after Section 374 thereof, and to read as follows:

374A.

The Use Tax shall be paid on the purchase price of all taxable personal property which is purchased for storage in Maryland on and after July 1, 1969. Taxable personal property intended solely for use in other States, but which is stored in Maryland pending shipment to another State shall not be subject to the Use Tax. The tax in these instances shall be paid at the time of the importation or storage of the property within the State and a subsequent credit or refund shall be taken by the taxpayer for the amount so paid upon removal of the property from the State, in accordance with procedures established by the Comptroller.

SEC. 2. *And be it further enacted,* That this Act shall take effect July 1, 1969.

Approved May 2, 1969.

CHAPTER 428

(House Bill 1251)

AN ACT to repeal and re-enact, with amendments, Section 65 of Article 56 of the Annotated Code of Maryland (1968 Replacement Volume), title "Licenses," subtitle "Traders" to increase the fee for the special retailer's cigarette license.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 65 of Article 56 of the Annotated Code of Maryland (1968 Replacement Volume), title "Licenses" subtitle "Traders" be and it is hereby repealed and re-enacted, with amendments, to read as follows:

65.

No person shall engage in the business of selling cigarettes at retail as defined by Article 83, Section 117(f) except vending machine operators as defined in Section 117(d) of Article 83, without a special annual license to be issued by the clerk of any circuit court for any county, or by the clerk of the court of Common Pleas of Baltimore City, where said business is located, which shall be in addition to any other license required by law. The fee for such special license shall be ~~[\$2.50]~~ \$3.00 per year. The license shall expire on the thirtieth day of April in each year. A separate license shall be required for each place of business, temporary or permanent. "Place of business" means any place or places which are under one roof or in a single edifice and are occupied and operated by the same licensee. Provided, however, that no license shall be required for any vending stand licensed by the Maryland Workshop for the Blind.