

son harboring a dog or dogs shall be termed the lawful owner of same. Any salaried wildlife officer may kill any dog, which does not bear a license, found destroying game, the nest, or eggs thereof.

Any person may and it shall be the duty of any wildlife officer or other officer of this State to humanely destroy any cat found hunting or killing any bird or animal protected by law and no action for damages shall be maintained for such killing.

SEC. 2. *And be it further enacted,* That this Act shall take effect July 1, 1970.

Approved May 5, 1970

CHAPTER 612
(House Bill 818)

AN ACT to repeal and re-enact, with amendments, Section 453 of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "State Tobacco Tax Act," to provide that the Comptroller may in his discretion assess a penalty of not more than 25% of the tax due when he believes that the vendor or user has willfully or knowingly failed to pay the tax imposed by this subtitle or to maintain certain records.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 453 of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "State Tobacco Tax Act," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

453.

Whenever the Comptroller shall find from an examination of the records of any vendor or user of cigarettes or shall otherwise determine, that such vendor or user has had possession of unstamped cigarettes upon which the tax imposed by this subtitle has not been paid or that such vendor has failed to maintain the records required by Sections 450 and 451, the Comptroller shall assess the amount of tax imposed on that quantity of cigarettes plus interest at the rate of $\frac{1}{2}$ of 1% per month from the date the tax was due until paid and *may in his discretion assess a penalty of not more than 25% of the tax due when it appears that the vendor or user has willfully and knowingly failed to pay the tax imposed by this subtitle or has willfully and knowingly failed to maintain the records required by Sections 450, AND 451.* Such assessed tax and all increases, interest and penalty thereon shall be a lien upon all of the property and rights to property whether real or personal, tangible or intangible, of any person so assessed, said lien shall be enforced in the same manner and shall have the same effect as the liens provided for in Section 342(b) of Article 81.

SEC. 2. *And be it further enacted,* That this Act shall take effect July 1, 1970.

Approved May 5, 1970