

recorded, and correcting certain language.

BY repealing and re-enacting, with amendments,

Article 81 - Revenue and Taxes  
Section 453  
Annotated Code of Maryland  
(1969 Replacement Volume and 1974 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 453 of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1969 Replacement Volume and 1974 Supplement) be and it is hereby repealed and re-enacted, with amendments, to read as follows:

Article 81 - Revenue and Taxes

453.

[Whenever] IF the Comptroller [shall find] FINDS from an examination of the records of any vendor or user of cigarettes or [shall] otherwise [determine, that such] DETERMINES THAT THE vendor or user has had possession of unstamped cigarettes upon which the tax imposed by this subtitle has not been paid or that [such] THE vendor has failed to maintain the records required by §§ 450 and 451, the Comptroller shall assess the amount of tax imposed on that quantity of cigarettes plus interest at the rate of [1/2 of 1%] THREE-QUARTERS OF ONE PERCENT per month from the date the tax was due until paid and may in his discretion assess a penalty of not more than [25%] 25 PERCENT of the tax due [when] IF 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 §§ 450 and 451. [Such] THE 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]. THE lien shall be enforced in the same manner and shall have the same effect as the liens provided for in § 342 (b) of Article 81.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1975.

Approved April 8, 1975.

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