

in the State of Maryland on and after the effective date of this Act which bear a tax stamp issued by the Comptroller of a value less than ten cents (10¢) for each pack of twenty (20) cigarettes must be stamped with the additional stamps necessary to make the aggregate value equal to ten cents (10¢). In lieu of the additional stamps necessary to make the aggregate tax value equal to ten cents (10¢), the Comptroller may provide an alternate method of collecting the additional tax. Except as provided above on and after the effective date of this Act, no Maryland stamp shall be used except the stamp issued by the Comptroller to evidence the Statewide tax of ten cents (10¢) imposed by this Act.

SECTION 9. AND BE IT FURTHER ENACTED, That, in the event that any other legislation increasing the rate of the cigarette tax and/or the tax on certain inheritances is enacted at the first Special Session of the General Assembly of 1975 beginning on May 12, 1975, the rate of the cigarette tax and/or the tax on certain inheritances shall not exceed in any event the highest rate of these taxes as imposed by this Act or any other Act enacted at the Special Session.

SECTION 10. AND BE IT FURTHER ENACTED, That the State Department of Assessments and Taxation shall compile and maintain relevant data on the amounts of credits and a description of the applicants participating in all tax relief programs of the State or any of its political subdivisions.

SECTION 11. AND BE IT FURTHER ENACTED, That it is the intention of the General Assembly of Maryland to further implement a Statewide program of property tax relief for persons of low or fixed income within the State of Maryland as first enacted by Chapter 750 of the 1974 Laws of Maryland; and to this end that a Task Force be appointed by the Governor of Maryland to consist of three persons appointed by the Governor, three persons appointed by the President of the Senate of Maryland, and three persons appointed by the Speaker of the Maryland House of Delegates, and that such Task Force shall prepare and submit no later than December 1, 1975, plans and recommendations for the further implementation of a Statewide program of property tax credit relief for all residents of Maryland.

SECTION 12. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 1975.