

(3)] The license fees collected under the provisions of this section shall be paid to the county for deposit in the county funds and disbursed therefrom in the manner and for the purposes prescribed by the county commissioners.

(b) Any service or merchandise machine is excluded from this section.

(c) Each machine or device so licensed shall have affixed to it a [metal tag or other device, as prescribed by the clerk of the Circuit Court of Garrett County,] PERMANENT AND VISIBLE STAMP showing that the license fee has been paid. THE STAMP EVIDENCING PAYMENT OF THE LICENSE FEE MAY NOT BE TRANSFERRED FROM ONE MACHINE OR DEVICE TO ANOTHER MACHINE OR DEVICE.

(D) THE SHERIFF OF GARRETT COUNTY IS RESPONSIBLE FOR ENFORCING THE PROVISIONS OF THIS SECTION.

[(d)] (E) Any person, firm, association or corporation violating any of the terms and provisions of this section shall be deemed guilty of a misdemeanor and upon conviction thereof by a court of competent jurisdiction shall be subject to a fine of not more than [\$100.00] \$100 or imprisonment not exceeding [six] 6 months, or to both fine and imprisonment, in the discretion of the court.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act ~~shall take effect--July--1,--1979.~~ is declared to be an emergency measure and necessary for the immediate preservation of the public health and safety and having been passed by a yea and nay vote supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, it shall take effect from the date of its passage.

Approved May 1, 1979.

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CHAPTER 209

(House Bill 300)

AN ACT concerning

Retail Sales and Use Taxes - Corrections

FOR the purpose of conforming certain provisions in the Use Tax and Retail Sales Tax Acts; deleting certain obsolete provisions; and correcting references and other errors in these Acts.