

SUBSEQUENT OFFENSE, or be both fined and imprisoned in the discretion of the court. In addition to the above penalties, the Board may also seize and confiscate any misbranded film.

22.

If any person shall fail to display or exhibit on the screen the approval seal, as issued by the Board, of a film or view, which has been approved, and is convicted summarily in any court of competent jurisdiction, he shall be sentenced to pay a fine of not less than [five dollars] \$25 and not more than [ten dollars.] \$50. All fines and costs shall be paid in accordance with Article 38 § 4.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1979.

Approved May 14, 1979.

CHAPTER 243

(Senate Bill 262)

AN ACT concerning

Insurance - Premium Tax Reports

FOR the purpose of providing that any report or declaration of premiums to be filed with the Insurance Commissioner shall be deemed in compliance with the filing requirement if postmarked mailed and postmarked by the U.S. Postal Service on or before the filing date; and making a stylistic change to conform the penalty section to this change.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 139 and 140
Annotated Code of Maryland
(1975 Replacement Volume and 1978 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 81 - Revenue and Taxes

139.