

(j) The authority in this subtitle for the collection and distribution of additional local retail sales taxes imposed by the several political subdivisions is effective for the period beginning July 1, 1965, and shall end on June 30, 1967. However, the ending of this authority shall not be construed or applied to affect or interfere with the later collection and distribution of taxes lawfully due and owing while taxes imposed by the several political subdivisions were in effect.]

459.

The Comptroller is hereby authorized and empowered to make, adopt and amend such rules and regulations as he shall deem necessary to carry out the provisions of this subtitle and to define any words or terms used herein.

[(a) The Comptroller shall, by regulation, provide for the manner in which the tax shall be paid on any unstamped cigarettes in the hands of wholesalers or retailers on June 1, 1958.

(b)] The Comptroller shall, by regulation, in proper cases, provide for making refunds of the tax paid under this subtitle.

SECTION 2. AND BE IT FURTHER ENACTED, That Section(s) 288(g) and 323B(b), (c), (d), and (e), respectively, of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland be renumbered to be Section(s) 288(e) and 323B(a), (b), (c), and (d), respectively.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1983.

Approved May 24, 1983.

-----

CHAPTER 505

(House Bill 1349)

AN ACT concerning

Social Services - Arrearages of Support Payments - Priority

FOR the purpose of providing that a certification from the bureau of support enforcement has ~~first--priority--among~~ priority over certain income tax refund interceptions.

BY repealing and reenacting, with amendments,

Article 88A - Social Services Administration