

subtitle of lessors and lessee of commercial motor vehicles. If a lessor or lessee primarily liable fails, in whole or in part, to discharge this liability, such failing party and the other lessor or lessee party to the transaction shall be jointly and severally responsible and liable for compliance with the provisions of this subtitle and for the payment of any tax due pursuant hereto; provided that the aggregate of any taxes collected BY this State shall not exceed the total amount or amounts of taxes due on account of the transactions in question and such costs and penalties, if any, as may be imposed.

[441 1/2.] 444 1/2.

All vending machines from which cigarettes are sold or offered for sale shall be labeled in such manner as to clearly identify the owners thereof, showing the name, address and telephone number of the owner.

Every package of cigarettes placed in any cigarette vending machine must be so placed that the Maryland cigarette tax stamp is visible whenever the package is within that area of the vending machine which permits visibility of the package. Whenever any cigarettes are found in any vending machine in violation of the provisions of this section, or whenever a vending machine is not properly labeled, the duly authorized agents or employees of the Comptroller shall seal the machine to prevent sale or removal of any cigarettes from the machine until such time as the violation is corrected in the presence of a duly authorized agent or employee of the Comptroller.

Anyone other than the duly authorized agents or employees of the Comptroller who shall remove or otherwise tamper with any seal or seals placed on any vending machine by the duly authorized agents or employees of the Comptroller shall be guilty of a misdemeanor and subject to a fine of not more than one thousand dollars (\$1,000.00) or to imprisonment of not more than one year, or both.

Article 88B - State Police

54.

[(1)] The general administration and responsibility for the proper operation of the retirement system and for making effective the provisions of this subtitle are hereby vested in a board of trustees as provided in [§ 158 of] Article 73B, § 159 OF THE CODE.

Article 95A - Unemployment Insurance Law

5A.

(e) The Executive Director shall pay any amount deducted and withheld under subsection (d) of THIS SECTION TO the appropriate State or local child support enforcement agency.