after the effective date of this section. The tax imposed by this section shall be paid by the purchaser and shall be computed as follows:

(1) On each sale where the price is 20 cents, the tax is 1 cent;

(2) On each sale where the price is from 21 cents to 40 cents, both inclusive, 2 cents;

(3) On each sale where the price is from 41 cents to 60 cents, both inclusive, 3 cents;

(4) On each sale where the price is from 61 cents to 80 cents, both inclusive, 4 cents;

(5) On each sale where the price is from 81 cents to $1, both inclusive, 5 cents;

(6) On each sale where the price exceeds $1, 5 cents on each even dollar plus 1 cent for each 20 cents or fraction thereof in excess of the even dollars.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1984.

Approved May 29, 1984.

CHAPTER 607

(House Bill 302)

AN ACT concerning

Personal Property Tax - Distilled Spirits

FOR the purpose of repealing obsolete provisions for the valuation and State taxation of distilled spirits and providing for the valuation and reporting of distilled spirits for personal property taxation ~~in Baltimore City and Baltimore County~~.

BY repealing

Article 81 - Revenue and Taxes
Section 23 through 28
Annotated Code of Maryland
(1980 Replacement Volume and 1983 Supplement)

BY adding to