

and merchandise shall constitute the whole or any part of his, her, its or their occupation, to sell, barter or give any cigar or cigars, cigarette or cigarettes, smoking or chewing tobacco, OR SMOKELESS TOBACCO to any individual under the age of 16 years, unless previously authorized in writing by the parent or guardian of such individual, or unless such individual is acting solely as the agent of his employer; nor shall it be lawful for any person not a dealer to purchase for any individual under the age of 16 years any cigar or cigars, cigarette or cigarettes, smoking or chewing tobacco, OR SMOKELESS TOBACCO.

405.

Any person or persons or body corporate being a manufacturer, dealer, vendor as aforesaid, or any other person or persons or body corporate violating the provisions of § 404 of this article, shall, upon conviction thereof in any court of competent jurisdiction, be fined in a sum of not less than ten dollars nor more than one hundred dollars for each and every offense, or imprisoned in jail for not less than five nor more than thirty days in default in payment of said fine.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1986.

Approved April 8, 1986.

CHAPTER 102

(House Bill 987)

AN ACT concerning

Worcester County - Public Accommodations Tax

FOR the purpose of altering the day on which reports and remittances for the public accommodations tax are due in Worcester County; permitting a postmark as of a certain day to be evidence of timely payment; and generally relating to the public accommodations tax in Worcester County.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 411D(d)
Annotated Code of Maryland
(1980 Replacement Volume and 1985 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows: