

~~Act; providing for the rights, responsibilities, and duties of a dealer who owes tax under this Act; providing for a certain exception to the tax; establishing the rate of the tax; providing for the confidentiality and the limited immunity as to certain information contained in certain reports or returns; requiring the Comptroller to administer this Act; prohibiting a dealer from possessing any controlled substance on which a tax is imposed under this Act unless the tax has been paid as evidenced by a tax stamp; providing for a penalty; making a certain violation of this Act a crime; providing for the assessment, enforcement, and collection procedures under this Act; providing for the construction of this Act; providing for the limitation of this Act; defining certain terms; and generally relating to the imposition of a tax on controlled dangerous substances.~~

FOR the purpose of authorizing Prince-George's County a county to impose a sales or use tax on certain sales of certain controlled dangerous substances; providing certain exceptions; and generally relating to a sales or use tax on controlled dangerous substances in Prince-George's County.

BY adding to

Article 81 - Revenue and Taxes

Section 472 through 495 to be under the new subtitle

"Controlled-Substance-Tax" 411B-1

Annotated Code of Maryland

(1980 Replacement Volume and 1986 Supplement)

BY repealing and reenacting, without amendments,

Article 27 - Crimes and Punishments

Section 281(a) and (e) through (j)

Annotated Code of Maryland

(1982 Replacement Volume and 1986 Supplement)

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

Article 81 - Revenue and Taxes

CONTROLLED-SUBSTANCE-TAX

472.

(A) IN THIS SUBTITLE THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED:

(B) "CONTROLLED-SUBSTANCE" MEANS A CONTROLLED DANGEROUS SUBSTANCE AS DEFINED IN ARTICLE 27, § 277 OF THE CODE.