

(3) for cigarette sales to retailers:

(i) keep a record of the name and address of each retailer to whom a sale is made; and

(ii) except for a transfer of cigarettes to retail stock by a written memorandum, prepare an invoice for each sale to a retailer that shows the political subdivision in which the retailer is located [or operates].

Article 64A - Merit System

4.

The following positions and places shall not be included in the classified service:

(10) The chief supervisor of assessments and all assistant State supervisors of assessments appointed after June 1, 1957, by the State [Tax Commission] DEPARTMENT OF ASSESSMENTS AND TAXATION; and

Article 95A - Unemployment Insurance Law

15.

(f) If, after due notice, any employer defaults in any payment of contributions and interest, the amount due may be collected by civil action in the name of the State, and the employer adjudged in default shall pay the costs of such action. Civil actions brought under this section to collect contributions and interest from an employer shall be heard by the court at the earliest possible date and shall be entitled to preference upon the calendar of the court over all other civil actions except petitions for judicial review under this article and cases arising under the Workmen's Compensation Law of this State. The Executive Director may proceed in the collection of contributions in the manner prescribed by [§§ 206 to 211, inclusive, of Article 81 of the Annotated Code of Maryland] TITLE 13, SUBTITLE 8, PART III OF THE TAX - GENERAL ARTICLE.

(g) In the event of any distribution of an employer's assets pursuant to an order of any court under the laws of this State, including any receivership, assignment for benefit of creditors, adjudicated insolvency, composition, or similar proceeding, contributions then or thereafter due shall be paid in full prior to all other claims except taxes with which it shall share pro rata. In the event of an employer's death, claims for contributions shall be allowable against his estate as preferred debts, as in the case of taxes under [§ 202, subsection (c), of Article 81 of the Annotated Code of Maryland] § 13-801 OF THE TAX - GENERAL ARTICLE. In the event of an employer's adjudication in bankruptcy, judicially confirmed extension proposal, or