

his own use or for the use of any other person, or to any person who, at the time of such sale, or delivery, is visibly under the influence of any alcoholic beverage.

(3) The provisions of subsection (a) of this section do not apply to the counties which are listed in paragraph (1) of this subsection and the law in these counties shall remain in the same force and effect as if not amended by this section.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1988.

Approved May 2, 1988.

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CHAPTER 194

(House Bill 320)

AN ACT concerning

Financial Institution Franchise Tax - Returns

FOR the purpose of altering the date by which a financial institution must file a financial institution franchise tax return; and providing for the effective date of this Act.

BY repealing and reenacting, with amendments,

Article - Tax - General  
Section 8-209(a)  
Annotated Code of Maryland  
(As enacted by Chapter \_\_\_\_\_ (S.B. 1) of the  
Acts of the General Assembly of 1988)

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

Article - Tax - General

8-209.

(a) Each financial institution existing or doing business in the State during any part of the fiscal year of the State shall file with the Department a financial institution franchise tax return on or before the 15th day of the [4th] 3RD month after the end of the accounting period used as the fiscal year of the financial institution.