

AN ACT concerning

Tobacco Tax - Rate

FOR the purpose of repealing provisions that relate to a supplemental tobacco tax rate; amending cross-references to reflect the repeal of those provisions; and providing a delayed effective date for this Act.

BY repealing

Article - Tax - General
Section 2-1502
Annotated Code of Maryland
(As enacted by Chapter _____ (S.B. 1) of the Acts of the General Assembly of 1988)

BY repealing and reenacting, with amendments,

Article - Tax - General
Section 2-1503 through 2-1506 and 12-105
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

[2-1502.

If a supplemental tobacco tax rate is in effect under § 12-105(c) of this article, after the distribution required under § 2-1501 of this subtitle, the Comptroller shall distribute from the revenue attributable to the supplemental tax rate:

(1) 33% to the Maryland Agricultural Land Preservation Fund for the purposes specified in Title 2, Subtitle 5 of the Agriculture Article; and

(2) 67% to the General Fund of the State.]

[2-1503] 2-1502.

After making the distributions required under §§ 2-1501 [and 2-1502] of this subtitle, the Comptroller shall distribute