

beverage tax law violations; correcting a cross-reference; and providing a delayed effective date for this Act.

BY repealing and reenacting, with amendments,

Article - Tax - General
Section 2-108, 13-838(b), and 13-840(b)(2)
Annotated Code of Maryland
(As enacted by Chapter _____ (S.B. 1) of the
Acts of the General Assembly of 1988)

BY adding to

Article - Tax - General
Section 2-304
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 13-841(d)
Annotated Code of Maryland
(As enacted by Chapters _____ and _____ (S.B. 1 and S.B. 2)
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

2-108.

[The] IF, IN GOOD FAITH AND WITH REASONABLE GROUNDS, THE Comptroller or a peace officer of the State [may not be held personally liable in a court for the seizure of] SEIZES contraband [cigarettes] PROPERTY or a conveyance used to transport contraband [cigarettes] PROPERTY under § [13-836] 13-835 of this article, THE COMPTROLLER OR PEACE OFFICER IS NOT CIVILLY OR CRIMINALLY LIABLE FOR THE SEIZURE.

2-304.

THE COMPTROLLER SHALL DISTRIBUTE THE PROCEEDS FROM SALES OF CONTRABAND ALCOHOLIC BEVERAGES AND CONVEYANCES UNDER § 13-841(A) OF THIS ARTICLE TO THE GENERAL FUND.

13-838.