

Also in subsection (a) of this section, the former reference to cigarettes "possessed or held ... by any person" is deleted as unnecessary since the tax applies to any cigarettes "in the State" and since a use other than holding or possessing cigarettes, e.g., storing cigarettes in the State, does not allow an exclusion from the tax.

Also in subsection (a) of this section, the former reference to the "July 1, 1958" effective date for the tobacco tax is deleted as obsolete.

Also in subsection (a) of this section, the former reference "to be paid and collected, as hereinafter provided" is deleted as surplusage.

In subsection (b) of this section, the specific references to a "county", "municipal corporation", and "special taxing district" are added to clarify the broad scope of the reference to a "political subdivision". Several provisions preempt imposition of taxes where the State imposes a tax under this article, but the former law referred generally to a "political subdivision" or specifically to a "county, municipal corporation, or other political subdivision". In this article, each preemption provision specifically enumerates "county, municipal corporation, special taxing district, or other political subdivision", to avoid the inference that failure to mention a particular type of subdivision allows that subdivision to impose a tax.

Also in subsection (b) of this section, the former reference to imposition of a local tax under a "public general or public local law" is deleted as surplusage.

Also in subsection (b) of this section, the former reference to the "July 1, 1961" effective date of the limitation is deleted as obsolete.

Former Art. 81, § 431(b), which related to the status of the tobacco tax relative to other State or political subdivision taxes on cigarettes, is deleted as unnecessary in light of the express State preemption of the authority to tax cigarettes and since there are no other State tobacco taxes.

The second sentence of former Art. 81, § 460(b), which repealed inconsistent laws as of July 1, 1961, is deleted as unnecessary in light of Ch. \_\_\_\_, § 10, Acts of 1988.

The third sentence of former Art. 81, § 460(b), which allowed collection of local taxes on cigarettes due on or before July 1, 1961, is deleted as surplusage.