

~~SECTION 5-4.5. AND BE IT FURTHER ENACTED, That all cigarettes used, possessed, or held in the State on or after July 1, 1999 by any person for sale or use in the State shall be subject to the full tobacco tax of ~~86 72 66~~ cents on cigarettes imposed by this Act. This requirement includes: (1) cigarettes in vending machines or other mechanical dispensers; and (2) cigarettes (generally referred to as "floor stock") in packages which already bear stamps issued by the Comptroller under the State Tobacco Tax Act but for an amount less than the full tax imposed of ~~43 26 33~~ cents for each 10 cigarettes or fractional part thereof; all cigarettes held for sale by any person in the State on or after July 1, 1999 that bear a tax stamp issued by the Comptroller of a value less than ~~86 72 66~~ cents for each pack of 20 cigarettes must be stamped with the additional stamps necessary to make the aggregate value equal to ~~86 72 66~~ cents. In lieu of the additional stamps necessary to make the aggregate tax value equal to ~~86 72 66~~ cents, the Comptroller may provide an alternate method of collecting the additional tax. The revenue attributable to this requirement shall be remitted to the Comptroller by September 30, 1999. Except as provided above, on and after July 1, 1999, no Maryland stamp shall be used except the stamp issued by the Comptroller to evidence the tobacco tax on cigarettes of ~~86 72 66~~ cents imposed by this Act.~~

~~SECTION 6.5. AND BE IT FURTHER ENACTED, That all cigarettes used, possessed, or held in the State on or after July 1, 2000 by any person for sale or use in the State shall be subject to the full tobacco tax of \$1.36 on cigarettes imposed by this Act. This requirement includes: (1) cigarettes in vending machines or other mechanical dispensers; and (2) cigarettes (generally referred to as "floor stock") in packages which already bear stamps issued by the Comptroller under the State Tobacco Tax Act but for an amount less than the full tax imposed of 68 cents for each 10 cigarettes or fractional part thereof; all cigarettes held for sale by any person in the State on or after July 1, 2000 that bear a tax stamp issued by the Comptroller of a value less than \$1.36 for each pack of 20 cigarettes must be stamped with the additional stamps necessary to make the aggregate value equal to \$1.36. In lieu of the additional stamps necessary to make the aggregate tax value equal to \$1.36, the Comptroller may provide an alternate method of collecting the additional tax. The revenue attributable to this requirement shall be remitted to the Comptroller by September 30, 2000. Except as provided above, on and after July 1, 2000, no Maryland stamp shall be used except the stamp issued by the Comptroller to evidence the tobacco tax on cigarettes of \$1.36 imposed by this Act.~~

~~SECTION 7.6.6. AND BE IT FURTHER ENACTED, That the tobacco tax on tobacco products other than cigarettes imposed by this Act shall be applicable to all other tobacco products that are sold by a wholesaler to a retailer in the State on or after ~~October 1, 1999~~ July 1, 2000.~~

SECTION 6.7. AND BE IT FURTHER ENACTED, That this Act is contingent on the taking effect of Chapter 172/173 (S.B. 334/H.B. 751) of the Acts of the General Assembly of 1999, and if Chapter 172/173 does not become effective, this Act shall be null and void without the necessity of further action by the General Assembly.