

CHAPTER 769

(House Bill 125)

AN ACT to repeal and re-enact, with amendments, Section 412A of Title 27 of the Code of Public Local Laws of Baltimore County (1948 Edition), being Article 3 of the Code of Public Local Laws of Maryland, as said Section 412A was enacted by Chapter 107 of the Acts of 1951, title "Baltimore County," sub-title "Taxes," relating to the duration of a tax on ~~spirituous liquors~~ DISTILLED SPIRITS imposed and authorized by the County Commissioners of Baltimore County, PROVIDING THAT THE COUNTY COMMISSIONERS OF BALTIMORE COUNTY SHALL NOT BE AUTHORIZED TO TAX GROSS RECEIPTS, FURTHER SPECIFYING THAT NO TAX SHALL BE LEVIED OR IMPOSED AFTER JUNE 1, 1953, UNLESS A CERTAIN PROCEDURE IS FOLLOWED, AND STATING THE PROCEDURE TO BE FOLLOWED.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 412A of Title 27 of the Code of Public Local Laws of Baltimore County (1948 Edition), being Article 3 of the Code of Public Local Laws of Maryland, as said Section 412A was enacted by Chapter 107 of the Acts of 1951, title "Baltimore County," sub-title "Taxes," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

412A. (a) The County Commissioners of Baltimore County are hereby authorized to have and exercise, within the limits of Baltimore County, in addition to any and all taxing powers heretofore granted by the General Assembly, the power to tax to the same extent as the State has or could exercise said power within the limits of said county as a part of its general taxing power; and to provide by resolution for the imposition, assessment, levy and collection of any tax or taxes authorized by this section; and from time to time to grant exemptions and to modify or repeal existing or future exemptions ~~‡~~; provided, however, that any tax on ~~spirituous liquors~~ DISTILLED SPIRITS imposed under the authority of this section shall

EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.