

~~INCOME TAXES IN THE STATE OF MARYLAND. TO ADD 34 NEW SECTIONS TO ARTICLE 81 OF SAID CODE (1951 EDITION AND 1956 SUPPLEMENT), TITLE "REVENUE AND TAXES", TO BE KNOWN AS SECTIONS 414 TO 447, INCLUSIVE, AND TO BE UNDER THE NEW SUB-TITLE "STATE TOBACCO TAX ACT", LEVYING AND IMPOSING A TAX ON CIGARETTES USED, POSSESSED, OR HELD IN THE STATE OF MARYLAND FOR SALE OR USE IN THE STATE OF MARYLAND ON AND AFTER JULY 1, 1957; PROVIDING THE METHOD AND PROCEDURE FOR THE PAYMENT, COLLECTION, AND DISTRIBUTION OF SUCH TAX; PROVIDING FOR THE COLLECTION OF CERTAIN LOCAL CIGARETTE TAXES BY THE COMPTROLLER; PROVIDING FOR THE ADMINISTRATION AND ENFORCEMENT OF THE PROVISIONS OF THIS SUB-TITLE; CONFERRING CERTAIN POWERS AND IMPOSING CERTAIN DUTIES ON THE COMPTROLLER AND HIS AUTHORIZED REPRESENTATIVES; PROVIDING PENALTIES FOR A VIOLATION OF CERTAIN PROVISIONS OF THIS SUB-TITLE AND OF THE RULES AND REGULATIONS OF THE COMPTROLLER; AMENDING THE LAWS CONCERNING THE TAXATION OF CIGARETTES IN THE SEVERAL POLITICAL SUB-DIVISIONS OF THIS STATE AND RELATING GENERALLY TO THE TAXATION OF TOBACCO PRODUCTS IN THIS STATE FOR THE PURPOSES OF THIS ACT.~~

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 102, Subsections (b), (d), (e), and (f) of Article 77 of the Annotated Code of Maryland (1956 Supplement), title "Public Education", sub-title "Chapter 8. Teachers' Certificates, Salaries and Pensions", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

102. (b) Beginning with school year **[1955-1956]** 1957-1958, and continuing thereafter, subject to the other provisions of this section, every teacher, with a degree, holding a regular bachelor of science, academic, special, vocational, or higher certificate shall receive a salary of not less than the amount specified in the following schedule, which figures shall also be used for the purposes of the calculation of equalization payments, for the year of teaching applicable to him or her:

[Year of Teaching	Minimum Salary
1st	\$2,800.00
2nd	2,900.00
3rd	3,000.00
4th	3,200.00
5th	3,400.00
6th	3,600.00
7th	3,800.00
8th	4,000.00
9th	4,200.00
10th	4,400.00
11th and after	4,600.00]