

nance and Taxation Generally," sub-subheading "Division 4. Taxation Generally," to read as follows:

2-125A

(a) The County Council for Montgomery County is hereby empowered and authorized to have and exercise, within the limits of the 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 the 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.

(b) Provided, that the Council shall not have the power to impose any tax upon any alcoholic beverages, intangible personal property or upon the subject matter of Annotated Code of Maryland, 1957, Sections 135 to 157 of Article 56 (Gasoline Tax); Section 81 of Article 66½ (Motor Vehicle Registration); Section 29 of Article 66½ (Titling Tax); Sections 181 to 190 of Article 56 and Section 273 of Article 81 (Motor Vehicle Taxation); Section 9(32) of Article 81 (Class A and Class D Motor Vehicles); Sections 279 to 323 of Article 81 (Tax on Incomes); Article 78B (Horseracing and Pari-Mutuel Betting); Sections 194 and 195 of Article 81 (Bonus Tax); Sections 197 to 201 of Article 81 (Tax on Franchise to be a Corporation); Sections 129 and 130 of Article 23 (Recording Corporate Papers); Section 128 of Article 81 (Deposits of Savings Banks); Sections 135 to 143 of Article 81 (Insurance Premiums); Sections 149 to 193 of Article 81 (Inheritances); Article 62A (Estate Tax); or Section 144 of Article 81 (Tax on Commissions of Executors and Administrators); or ~~Section 460~~ SECTIONS 431 TO 464 of Article 81 (State Tobacco Tax Act) OR SECTIONS 12-A AND 12-B OF ARTICLE 81 (SALES TAX AND GROSS RECEIPT TAX ON ADVERTISING ETC.) TO THE EXTENT APPLICABLE; OR ANY OTHER TAX PROHIBITED TO A POLITICAL SUBDIVISION OF THIS STATE BY ANY APPLICABLE STATEWIDE LAW; nothing in this section shall be construed to authorize the county to impose a tax upon the gross receipts of any person in the county; provided, however, that the county in taxing the receipts, from motor vehicle operations, may only tax receipts from operations of motor vehicles having a permit or permits from the Public Service Commission of Maryland authorizing both the taking on and discharging of passengers at more than one point within the county and or the transportation of passengers between two or more points within the county.

(c) On or after June 1, 1963, no tax shall be levied or imposed by the county pursuant to any of the provisions of this division unless the levy or imposition of the tax is advertised for three consecutive weeks in two newspapers having a general circulation in the county. After such advertising a public hearing shall be held concerning the levy and imposition of such tax. The provisions of this section shall not apply to any tax levied and imposed prior to June 1, 1963.

Sec. 2. And be it further enacted, That this Act shall take effect June 1, 1963.