

for sale or use in the State of Maryland shall be subject to the full tax 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 five cents (5¢) for each ten cigarettes or fractional part thereof; all cigarettes held for sale by any person in the State of Maryland on and after the effective date of this Act which bear a tax stamp issued by the Comptroller of a value less than ten cents (10¢) for each pack of twenty (20) cigarettes must be stamped with the additional stamps necessary to make the aggregate value equal to ten cents (10¢). In lieu of the additional stamps necessary to make the aggregate tax value equal to ten cents (10¢), the Comptroller may provide an alternate method of collecting the additional tax. Except as provided above on and after the effective date of this Act no Maryland stamp shall be used except the stamp issued by the Comptroller to evidence the Statewide tax of ten cents (10¢) imposed by this Act.

SECTION 6. AND BE IT FURTHER ENACTED, That, in the event that any other legislation increasing the rate of the cigarette tax and/or the tax on certain inheritances is enacted at the first Special Session of the General Assembly of 1975 beginning on May 12, 1975, the rate of the cigarette tax and/or the tax on certain inheritances shall not exceed in any event the highest rate of these taxes as imposed by this Act or any other Act enacted at the Special Session.

SECTION 7. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 1975.

Approved May 15, 1975.

CHAPTER 3

(Senate Bill 3)

AN ACT concerning

Appropriation for the Expenses of the Special Session

FOR the purpose of making an emergency appropriation for the payment of the expenses of the General Assembly