

immediate preservation of the public health and safety, and having been passed by a yea and nay vote, supported by three-fifths of all of the members elected to each of the two Houses of the General Assembly of Maryland, the same shall take effect December 1, 1950.

Approved November 10, 1950.

CHAPTER 3

(House Bill 2)

AN ACT to repeal and reenact, with amendments, Section 309 of Article 81 of the Annotated Code of Maryland (1947 Supplement), title "Revenue and Taxes", sub-title "Maryland Use Tax", heading "Imposition of tax", exempting from the operation of said Act all sales where the purchase price is less than fifty-one cents (51¢).

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 309 of Article 81 of the Annotated Code of Maryland (1947 Supplement), title "Revenue and Taxes", sub-title "Maryland Use Tax", heading "Imposition of tax", be and the same is hereby repealed and re-enacted, with amendments, to read as follows:

309. (Imposition of tax). An excise tax is hereby levied and imposed on the use, storage or consumption in this State of tangible personal property purchased from a vendor within or without this State on or after the effective date of this Act, for use, storage or consumption within this State. The tax imposed by this section shall be paid by the purchaser and shall be computed as follows:

[(a) On each sale where the price is from fourteen cents (14¢) to fifty cents (50¢), both inclusive, one cent (1¢);]

[(b)] (a) On each sale where the price is from fifty-one cents (51¢) to one dollar (\$1), both inclusive, two cents (2¢);

[(c)] (b) On each fifty cents (50¢) of price or fraction thereof in excess of one dollar (\$1), one cent (1¢).

SEC. 2. *And be it further enacted*, That this Act is hereby declared to be an emergency measure and necessary for the immediate preservation of the public health and safety, and having been passed by a yea and nay vote, supported by three-fifths of all of the members elected to each of the two Houses of the General Assembly of Maryland, the same shall take effect December 1, 1950.

Approved November 10, 1950.