

groups and after substitutions, if any, such programs shall become the Commission's official construction program for the period aforesaid and the Commission is directed to adhere to the construction programs and schedules as set forth therein.

211L. On or before July 1, 1967, there shall be prepared by the Commission, and approved by Commission resolution and submitted to the aforementioned members of the Legislature and the governing bodies of the several counties, programs for the fiscal years beginning July 1, 1968, and ending June 30, 1970, which programs shall include all of the information above set forth. The right of substitution as to construction priorities and projects provided in Section 211J shall be permitted. Such substitutions, however, shall not be made on a mileage basis but shall be made on a project cost or part of a project cost basis. When such two year programs have been approved by the Commission and forwarded to the above designated persons or groups and after substitutions, if any, such programs shall become the Commission's official construction program for the period aforesaid and the Commission is directed to adhere to the construction programs and schedules as set forth therein.

SEC. 5. *And be it further enacted, That Section 326(g) of Article 81 of the Annotated Code of Maryland (1963 Supplement), title "Revenue and Taxes", sub-title "Retail Sales Tax Act", and Sections 325 and 373 of said Article (1963 Supplement), sub-titles "Retail Sales Tax Act" and "Maryland Use Tax", be and they are hereby repealed and reenacted with amendments, to read as follows:*

326. (g) Sales of new or used motor vehicles upon which the excise tax levied and imposed by Section 29 of Article 66½ of the Annotated Code of Maryland, is collected by the Department of Motor Vehicles or which are to be titled or registered in another State. This exemption shall not apply to office or house trailers, nor shall it apply to the lease or rental of new or used motor vehicles.

325. For the privilege of selling certain tangible personal property at retail as defined above and for the privilege of dispensing certain selected services defined as sales at retail by Section 324(f) of this sub-title a vendor shall collect from the purchaser a tax at the rate specified in this section on the price of each separate retail sale made in this section on the price of each separate retail sale made in this State on or after the date of this section. The tax imposed by this section shall be paid by the purchaser and shall be computed subject to the terms and conditions of Section 334 of this sub-title, as follows:

(a) On each sale where the price is from twenty-five cents (25¢) to thirty-three cents (33¢), both inclusive, one cent (1¢);

(b) On each sale where the price is from thirty-four (34¢) to sixty-six cents (66¢), both inclusive, two cents (2¢);

(c) On each sale where the price is from sixty-seven cents (67¢) to one dollar (\$1), both inclusive, three cents (3¢);

(d) On each sale where the price is in excess of one dollar (\$1), three cents (3¢) on each even dollar plus one cent (1¢) for each thirty-three cents (33¢) or fraction thereof in excess of the even dollar (s).