

C. imposed under §§ 6-201 through 6-203 of the Tax - Property Article, on tangible personal property subject to a lease that is for an initial period that exceeds 1 year and is noncancellable except for cause; or

D. imposed under § 4-102 of this article on the gross receipts derived from an admissions and amusement charge;

7. any service for the operation of equipment used for the production of audio, video, or film recordings; or

8. reimbursement of incidental expenses paid to a third party and incurred in connection with providing a taxable detective service; [or]

(ii) the value of a used component or part (core value) received from a purchaser of the following remanufactured truck parts:

1. an air brake system;
2. an engine;
3. a rear axle carrier; or
4. a transmission; OR

(III) A CHARGE FOR A NONTAXABLE SERVICE THAT IS MADE IN CONNECTION WITH A SALE OF A TAXABLE COMMUNICATION SERVICE, EVEN IF THE NONTAXABLE CHARGES ARE AGGREGATED WITH AND NOT SEPARATELY STATED FROM THE TAXABLE CHARGES FOR COMMUNICATIONS SERVICES, IF THE VENDOR CAN REASONABLY IDENTIFY CHARGES NOT SUBJECT TO TAX FROM ITS BOOKS AND RECORDS THAT ARE KEPT IN THE REGULAR COURSE OF BUSINESS.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2002.

Approved May 16, 2002.

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**CHAPTER 514**

**(House Bill 379)**

AN ACT concerning

**Limited Liability Companies - Membership and Activities**

FOR the purpose of expanding the definition of a member of a limited liability company to include a person admitted as a member of a state or foreign limited liability company; authorizing a limited liability company to conduct certain lawful activities in any state whether for profit or not; authorizing a person to be a member of a limited liability company or to be the sole member of a limited liability company under certain circumstances; prohibiting a limited liability company from being dissolved within certain time periods under certain