

[(6)] (5) a rental of a motion picture, motion picture trailer, or advertising poster for display on theater premises by a person whose gross receipts from the activity related to the rental is subject to the admissions and amusement tax; or

[(7)] (6) except for a rental, a sale of a vessel that is subject to the excise tax under § 8-716 of the Natural Resources Article.

SECTION 2. AND BE IT FURTHER ENACTED, That the sales and use tax on the retail sale or use of cigarettes shall be computed without deductions.

SECTION 3. AND BE IT FURTHER ENACTED, That for Fiscal Year 1992 only and from only those additional sales and use tax revenues resulting from this Act that are credited to the State General Fund for Fiscal Year 1992, and from no other funds, and subject to the provisions of law relating to budgetary procedure to the extent applicable, the amount specified below, or as much thereof as required to accomplish the designated purpose, is hereby appropriated and authorized to be disbursed from as much of those additional revenues as are received by the State:

32.17.01.03 Medical Care Provider Reimbursements

In addition to the amount appropriated in the Budget Bill for Fiscal Year 1992 to supplement the appropriation for Fiscal Year 1992, the following amount to be used only to provide funds as may be needed to compensate for any transfer of Fiscal Year 1991 Medical Assistance Program funds to the Department of Human Resources in accordance with the provisions specified for this purpose in Chapter _____ (H.B. 206) of the Acts of the General Assembly of 1991 or to pay for any other Medical Assistance Provider Reimbursement expenditures authorized by the General Assembly:

General Fund Appropriation	\$3,200,000.
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SECTION 4. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 1991.

Approved May 24, 1991.

CHAPTER 654

(House Bill 1329)

AN ACT concerning

**Repeal of Sales and Use Tax Exemption for Cigarettes – Supplementary Appropriation
for State Health Facilities**

FOR the purpose of repealing the exemption under the sales and use tax for the sale of cigarettes on which the tobacco tax is paid; providing for the legislative appropriation for a certain fiscal year of revenues derived from the repeal of a certain sales and use tax exemption; making this Act a supplementary appropriation