

of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Retail Sales Tax Act", heading "Imposition of Tax", as said section was enacted by Chapter 281 of the Acts of 1947, and to enact in lieu thereof a new section to be known as Section 260, and to follow immediately after Section 259 of said Article, to impose a sales tax at the rate specified in said section on sales of certain tangible personal property and certain services, as said sales and services are defined as taxable in Chapter 281 of the Acts of 1947, as amended or supplemented by this Act; and to repeal sub-section (b) and sub-section (c) of Section 261 of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Retail Sales Tax Act", heading "Exemptions", as said sub-sections were enacted by Chapter 281 of the Acts of 1947, and to enact in lieu thereof two new sub-sections, the first of said sub-sections to be known as sub-section (b) of Section 261, to follow immediately after sub-section (a) of Section 261, providing that sales of less than fourteen cents (14¢) shall be exempt from the tax, and the second of said sub-sections to be known as sub-section (c) of Section 261, to follow immediately after sub-section (b) of Section 261, as enacted by this Act, providing that sales of meals and food for human consumption in the home or residence shall be exempt from the tax; and to repeal Section 288 of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Retail Sales Tax Act", heading "Revisions and Appeals", as said section was enacted by Chapter 281 of the Acts of 1947, and to enact in lieu thereof a new section to be known as Section 288, and to follow immediately after Section 287 of said Article, relating to appeals to and from the Circuit Courts for the Counties or the Baltimore City Court in matters relating to the Retail Sales Tax Act.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That sub-section (f) of Section 259 of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Retail Sales Tax Act", heading "Definitions", as said sub-section was enacted by Chapter 281 of the Acts of 1947, be and the same is hereby repealed, and that a new sub-section be and it is hereby enacted in lieu thereof, said new sub-section to be known as sub-section (f) of Section 259, to follow immediately after sub-section (e) of Section 259 of said Article, and to read as follows:

259. (f) "Retail sale" and "sale at retail" shall mean the sale in any quantity or quantities of any tangible personal property or service taxable under the terms of this sub-title. Said term shall mean all sales of tangible personal property to any person for any purpose other than those in which the