

- (a) On each sale where the price is from fourteen cents (14¢) to fifty cents (50¢), both inclusive, one cent (1¢);
- (b) On each sale where the price is from fifty-one cents (51¢) to one dollar (\$1), both inclusive, two cents (2¢);
- (c) On each fifty cents (50¢) of price or fraction thereof in excess of one dollar (\$1), one cent (1¢).

SEC. 3. *And be it further enacted*, That sub-section (b) and sub-section (c) 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heading "Exemptions" as said sub-sections were enacted by Chapter 281 of the Acts of 1947, be and the same are hereby repealed, and that two new sub-sections be and they are hereby enacted in lieu thereof, the first of said sub-sections to be known as sub-section (b) of Section 261 to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 of said Article 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 of said Article as enacted by this Act, and to read as follows:

(b) Sales where the purchase price is less than fourteen cents (14¢),

(c) Sales of meals or food for human consumption in the home or residence.

SEC. 4. *And be it further enacted*, That 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"Revisions and Appeals", as said Section was enacted by Chapter 281 of the Acts of 1947, be and the same is hereby repealed and that a new section be and it is hereby enacted in lieu thereof, said new section to be known as Section 288, to follow immediately after Section 287 of said Article, and to read as follows:

288. Any taxpayer dissatisfied with any final determination of the Comptroller upon application for revision of any assessment or refusal of refund may, within sixty (60) days after notice by the Comptroller of his determination, appeal from such determination to the Circuit Court for the County in which the taxpayer regularly conducts his business or to the Baltimore City Court if the taxpayer regularly conducts his business in Baltimore City. Such appeal shall be limited to questions of law only, but the Comptroller shall file in the Court to which the appeal has been taken a certified copy of the record of proceedings held before him. If the taxpayer, or the Attorney General on behalf of the State, or