## CHAPTER 281.

### (House Bill 545)

AN ACT to add forty-nine new sections to Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", to be under a new sub-title "Retail Sales Tax Act", said new sections to be known as Sections 259 to 307, inclusive, and to follow immediately after Section 258 of said Article, to provide for a tax of two percent on certain retail sales in this State.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That forty-nine new sections be and they are hereby added to Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", to be under a new sub-title, "Retail Sales Tax Act", said new sections to be known as Sections 259 to 307, inclusive, to follow immediately after Section 258 of said Article and to read as follows:

## DEFINITIONS

259.   As used in this sub-title, the following terms shall mean or include:

(a)   "Person" means an individual, partnership, society, club, association, joint stock company, corporation, estate, receiver, trustee, assignee, referee, or any other person acting in a fiduciary or representative capacity, whether appointed by a court or otherwise, and any other group or combination of individuals acting as a unit.

(b)   "Vendor" means any person selling property or rendering services upon the receipt from which a tax is imposed under Section 260 of this sub-title.

(c)   "Purchaser" means a person who purchases tangible personal property or to whom services are rendered, the receipts from which are taxable under Section 260 of this sub-title.

(d)   "Sale" and "selling" mean any transaction whereby title or possession, or both, of tangible personal property is or is to be transferred by any means whatsoever for a consideration by a vendor to a purchaser, or any transaction whereby services subject to tax under Section 260 of this sub-title are rendered for consideration to any purchaser by any vendor. Such consideration may be either in the form of a price in money, rights or property or by