

(1) a sale of food:

(i) at a hospital;

(ii) by a church or religious organization;

(iii) by a school or college, including sales at a school or college by a food concessionaire that is under contract with the school or college or with its designated contract agent, but not including sales at events that are not sponsored by the school or college or are not educationally related; OR

(IV) THAT A NONPROFIT FOOD VENDOR, WHO PROVIDES NO FACILITIES FOR FOOD CONSUMPTION ON THE PREMISES, DELIVERS BY SPECIAL ORDER OFF THE PREMISES FOR IMMEDIATE CONSUMPTION;

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall be applicable to all sales occurring on or after July 1, 1989.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act is an emergency measure, is necessary for the immediate preservation of the public health and safety, has been passed by a ye and nay vote supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, and shall take effect from the date it is enacted.

Approved February 16, 1990.

CHAPTER 4

(House Bill 164)

AN ACT concerning

Sales and Use Tax – Nonprofit Food Deliveries

FOR the purpose of exempting from the sales and use tax the sale of food that certain nonprofit food vendors deliver by special order off the premises for immediate consumption; providing for the retroactive application of this Act; and making this Act an emergency measure.

BY repealing and reenacting, with amendments,

Article – Tax – General

Section 11-206(e)(1)

Annotated Code of Maryland

(1988 Volume and 1989 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows: