

Article – Tax – General

11-206.

(e) The sales and use tax does not apply to:

(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 yea 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 5

(Senate Bill 225)

AN ACT concerning

Annual Curative Bill

FOR the purpose of generally curing previous Acts of the General Assembly enacted with possible title or function paragraph defects; altering the hours during which certain Class C licensees are authorized to sell liquor on Sunday in Caroline County; permitting certain retail dealers in certain counties to make retail deliveries of alcoholic beverages if the retail dealer is licensed to sell and distribute alcoholic beverages by the Board of License Commissioners of the respective county; altering a certain jurisdictional amount in certain forfeiture proceedings in which the District Court has exclusive original civil jurisdiction; altering a certain definition to exempt under certain circumstances agents of a cooperative housing corporation from personal liability in certain civil actions;