

authorized in § 8-129 of the State Finance and Procurement Article.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 1990.

Approved May 29, 1990.

CHAPTER 483  
(Senate Bill 591)

AN ACT concerning

**Sales and Use Tax – Direct Mail Advertising and Mail Order Catalogues**

FOR the purpose of ~~exempting from the~~ precluding the Comptroller from assessing sales and use tax on certain prior distributions in the State of direct mail advertising and mail order catalogues that have been bought outside the State; requiring the Comptroller to refund, upon application by the taxpayer, certain sales and use tax, penalty, or interest paid on certain prior distributions in the State of direct mail advertising and mail order catalogues that have been bought outside the State; and providing for the application of this Act to certain times and certain existing or future proceedings.

~~BY repealing and reenacting, with amendments,  
Article — Tax — General  
Section 11-215(e)  
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:~~

~~Article — Tax — General~~

~~11-215.~~

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

~~(1) the printing and sale of newspapers;~~

~~(2) a sale of direct mail advertising literature and mail order catalogues that will be distributed outside the State, and a sale of computerized mailing lists to the extent used for the purpose of providing addresses to which direct mail advertising literature and mail order catalogues will be distributed outside the State; [or]~~

~~(3) THE DISTRIBUTION IN THE STATE, WITHOUT CHARGE TO THE RECIPIENT, OF DIRECT MAIL ADVERTISING LITERATURE AND MAIL~~