

~~ORDER CATALOGUES THAT HAVE BEEN BOUGHT OUTSIDE THE STATE;
OR~~

~~{(3)} (4) a sale of government documents, publications, records, or copies by the federal or State or a local government or an instrumentality of the federal or State or a local government. Comptroller may not assess sales and use tax and shall refund, upon application by the taxpayer, any sales and use tax, penalty, or interest paid on the distribution in the State, without charge to the recipient, of direct mail advertising literature and mail order catalogues that were bought outside the State and sent directly to the recipient without coming into the possession of the purchaser or the purchaser's agent within the State.~~

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall apply only to: (1) any application or claim pending on July 1, 1990 under § 13-508 of the Tax - General Article for revision or refund of an assessment on distributions made prior to July 1, 1989 1988; (2) any case pending on July 1, 1990, under § 13-509 or § 13-510 of the Tax - General Article with respect to distributions made prior to July 1, 1989 1988; and (3) any audit pending on or commenced after July 1, 1990 for any period prior to July 1, 1989 1988; and (4) any application for a refund of sales and use tax, penalty, or interest paid with respect to distributions made prior to July 1, 1988, whether or not the payment was the result of a final assessment.

SECTION 2 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1990.

Approved May 29, 1990.

CHAPTER 484

(Senate Bill 602)

AN ACT concerning

Commercial Law - Revolving Credit Plans - Amendments

FOR the purpose of removing certain limitations on the ability of certain credit grantors to extend the time a borrower may use a certain revolving credit plan pursuant to its original unamended terms after the borrower gives timely notice of refusal to accept the amendment by the credit grantor; and generally relating to the amendment of certain revolving credit plans by certain credit grantors.

BY repealing and reenacting, with amendments,

Article - Commercial Law

Section 12-912

Annotated Code of Maryland

(1983 Replacement Volume and 1989 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF