

REVERT TO ITS ORIGINAL ZONING WITHOUT FURTHER PROCEEDINGS IF ANY OF THE TERMS, CONDITIONS, LIMITATIONS AND RESTRICTIONS ARE VIOLATED.

SECTION 3. AND BE IT FURTHER ENACTED, That nothing in this Act may be construed to revive any provisions of law that have previously been repealed expressly or by implication by public general law or public local law.

SECTION 3 4. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 1990.

Approved May 29, 1990.

CHAPTER 493

(Senate Bill 656)

AN ACT concerning

Sales and Use Tax – Mobile Homes

FOR the purpose of altering the sales and use tax ~~rate~~ imposed on the first retail sale of mobile homes; providing for a delayed effective date; and generally relating to the sales and use tax imposed on mobile home sales.

BY repealing and reenacting, without amendments,

Article – Tax – General

Section 11-104(a)

Annotated Code of Maryland

(1988 Volume and 1989 Supplement)

BY adding to

Article – Tax – General

Section 11-104(d)

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

11-104.

(a) Except as otherwise provided in this section, the sales and use tax rate is:

(1) for a taxable price of less than \$1:

(i) 1 cent if the taxable price is 20 cents; and