

of a used component or part received from purchasers of certain remanufactured parts.

BY repealing and reenacting, with amendments,

Article - Tax - General

Section ~~11-223~~ 11-101(i)(3)

Annotated Code of Maryland

(1988 Volume and 1989 Supplement)

(As enacted by Chapter 356 of the Acts of the General Assembly of 1989)

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

Article - Tax - General

~~11-223.~~

~~The sales and use tax does not apply to a sale of:~~

~~(1) a bus to a person who uses the bus only:~~

~~(i) in the operation of the transportation system of a political subdivision of the State; and~~

~~(ii) for public transportation on regular schedules and between fixed termini, as defined in Title 11 of the Transportation Article; [or]~~

~~(2) a transportation service; OR~~

~~(3) FOR USE IN A TRUCK, A REMANUFACTURED:~~

~~(I) AIR BRAKE SYSTEM;~~

~~(II) ENGINE;~~

~~(III) REAR AXLE CARRIER;~~

~~(IV) TRANSMISSION; OR~~

~~(V) COMPONENT OF ANY ITEM LISTED IN THIS PARAGRAPH.~~

11-101.

(i) (3) "Taxable price" does not include:

(I) a charge that is made in connection with a sale and is stated as a separate item of the consideration for:

[(i)] 1. a delivery, freight, or other transportation service for delivery directly to the buyer by the vendor or by another person acting for the vendor;