

year [1990–1991 or] 1991–1992 OR 1992–1993, on the basis of either income or failure to file an application, shall receive the following property tax credits in the year in which the homeowner does not receive the credit under § 9–105 of the Tax – Property Article:

(1) For the taxable year [1990–1991] 1991–1992, a credit equal to 50% of the credit received under § 9–105 of the Tax – Property Article for the taxable year [1989–1990] 1990–1991; and

(2) For the taxable year [1991–1992] 1992–1993, a credit equal to 25% of the credit received under § 9–105 of the Tax – Property Article for the taxable year [1989–1990] 1990–1991.

SECTION 2. 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 ye 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 9, 1990.

CHAPTER 3

(Senate Bill 116)

AN ACT concerning

Sales and Use Tax – Nonprofit Food Deliveries

FOR the purpose of exempting from the sales and use tax the sale of food that certain nonprofit food vendors deliver by special order off the premises for immediate consumption; providing for the retroactive application of this Act; and making this Act an emergency measure.

BY repealing and reenacting, with amendments,

Article – Tax – General

Section 11–206(e)(1)

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

11–206.

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