

"Taxes", sub-title "Maryland Use Tax", to increase the rate of the use tax.

AN ACT TO REPEAL AND RE-ENACT, WITH AMENDMENTS, SECTION 325 AND SUB-SECTIONS (B), (C) AND (L) OF SECTION 326 OF ARTICLE 81 OF THE ANNOTATED CODE OF MARYLAND (1957 EDITION), TITLE "REVENUE AND TAXES", SUB-TITLE "RETAIL SALES TAX ACT"; TO REPEAL SECTION 326 (S) OF SAID ARTICLE AND SUB-TITLE; AND TO REPEAL AND RE-ENACT, WITH AMENDMENTS, SECTION 373 OF SAID ARTICLE, SUB-TITLE "MARYLAND USE TAX", CHANGING THE FORMULA FOR THE IMPOSITION OF THE RETAIL SALES TAX AND OF THE MARYLAND USE TAX, RELATING TO EXEMPTIONS FROM TAXATION UNDER SAID SUB-TITLES AND RELATING GENERALLY TO THE IMPOSITION AND COLLECTION OF THE RETAIL SALES TAX AND OF THE MARYLAND USE TAX.

Section 1. *Be it enacted by the General Assembly of Maryland,* That Section 321 of Article 81 of the Annotated Code of Maryland (1951 Edition), title "Revenue and Taxes", sub-title "Retail Sales Tax Act", be and the same is hereby repealed and re-enacted, with amendments, to read as follows: THAT SECTION 325 AND SUB-SECTIONS (B), (C) AND (L) OF SECTION 326 OF ARTICLE 81 OF THE ANNOTATED CODE OF MARYLAND (1957 EDITION), TITLE "REVENUE AND TAXES", SUB-TITLE "RETAIL SALES TAX ACT", BE AND THEY ARE HEREBY REPEALED AND RE-ENACTED, WITH AMENDMENTS; THAT SECTION 326 (S) OF SAID ARTICLE AND SUB-TITLE BE AND IT IS HEREBY REPEALED; AND THAT SECTION 373 OF SAID ARTICLE, SUB-TITLE "MARYLAND USE TAX", BE AND IT IS HEREBY REPEALED AND RE-ENACTED, WITH AMENDMENTS, AND ALL TO READ AS FOLLOWS:

321 325. (Rate of Tax) For the privilege of selling certain tangible personal property at retail as defined above and for the privilege of dispensing certain selected services defined as sales at retail by Section 320 324 (f) of this sub-title, a vendor shall collect from the purchaser a tax at the rate specified in this section on the price of each separate retail sale made in this State on or after the date of this Act. The tax imposed by this section shall be paid by the purchaser and shall be computed subject to the terms and conditions of Section 330 334 of this sub-title, as follows:

(a) On each sale where the price is from fifty-one (51¢) [to one dollar (\$1.00)] cents to sixty-six cents (66¢), both inclusive, two cents (2¢);

(b) On each [fifty cents (50¢) of price or fraction thereof in excess of one dollar (\$1.00), one cent (1¢)] sale where the price is from sixty-seven (67¢) to one dollar (\$1), both inclusive, three cents (3¢);

(c) On each sale where the price is in excess of one dollar (\$1), three cents (3¢) on each even dollar plus one cent (1¢) for each thirty-three cents (33¢) or fraction thereof in excess of the even dollar (e).