- (A) ON EACH SALE WHERE THE PRICE IS FROM THIRTY—THREE CENTS (33¢) TO FIFTY CENTS (50¢), BOTH INCLUSIVE, ONE CENT (1¢).
- (B) ON EACH FIFTY CENTS (50¢) OF PRICE OR FRACTION THEREOF IN EXCESS OF FIFTY CENTS (50¢) ONE CENT (1¢).

The tax shall be due and payable at the rates set forth herein on all sales of taxable property or services delivered to the purchaser on or after the effective date hereof.

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- (B) SALES WHERE THE PURCHASE PRICE IS LESS THAN THIRTY THREE CENTS.
- (C) SALES OF MEALS OR FOOD FOR HUMAN CONSUMPTION IN THE HOME OR RESIDENCE.
- (L) SALES OF MEDICINES SOLD ON PRESCRIPTION OF PHYSICIANS, OR MEDICINES COMPOUNDED, PROCESSED OR BLENDED BY A DRUGGIST OFFERING THE SAME FOR SALE AT RETAIL, OR SALES OF DRUGS OR MEDICAL SUPPLIES TO PHYSICIANS OR HOSPITALS OR BY PHYSICIANS AND HOSPITALS TO PATIENTS IN CONNECTION WITH MEDICAL TREATMENTS AND ALL OTHER MEDICINES AS THIS TERM MAY BE DEFINED BY REGULATIONS OF THE COMPTROLLER.
- Sec. 2. And be it further enacted, That Section 369 of Article 81 of the Annotated Code of Maryland (1951 Edition and 1957 Supplement), title "Revenue and Taxes", sub-title "Maryland Use Tax", be and the same is hereby repealed and re-enacted, with amendments, to read as follows:
- SEC. 2. AND BE IT FURTHER ENACTED, THAT SECTION 373 OF SAID ARTICLE 81, SUB-TITLE "MARYLAND USE TAX", BE AND THE SAME IS HEREBY REPEALED AND RE-ENACTED, WITH AMENDMENTS, TO READ AS FOLLOWS:
- 369 373. (Imposition and Rate of Tax.) An excise tax is hereby levied and imposed on the use, storage or consumption in this State of tangible personal property and certain services purchased [from a vendor] within or without this State on or after the effective date of this Act. The tax imposed by this section shall be paid by the purchaser and shall be computed as follows:
- (a) On each sale where the price is from fifty one cents  $(51\phi)$  to [one dollar (\$1)] sixty six cents  $(66\phi)$ , both inclusive, two cents  $(2\phi)$ ;
- (b) On each [fifty cents (50¢) of price or fraction thereof in excess of one dollar (\$1), one cent (1¢)] sale where the price is from sixty seven cents (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 (8).