

~~(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 the use, storage or consumption of taxable items which first occurs after the effective date hereof without regard to the purchase date, provided such purchase was made on or after July 1, 1947.*

*Sec. 3. And be it further enacted, That this Act shall take effect November 1, 1958 JULY 1, 1957.*

AN ACT TO REPEAL AND RE-ENACT, WITH AMENDMENTS, SECTION 325 OF ARTICLE 81 OF THE ANNOTATED CODE OF MARYLAND (1957 EDITION), TITLE "REVENUE AND TAXES", SUB-TITLE "RETAIL SALES TAX ACT", TO INCREASE THE RATE OF THE RETAIL SALES TAX; AND TO REPEAL AND RE-ENACT, WITH AMENDMENTS, SECTION 373 OF ARTICLE 81 OF THE ANNOTATED CODE OF MARYLAND (1957 EDITION), TITLE "REVENUE AND TAXES", SUB-TITLE "MARYLAND USE TAX", TO INCREASE THE RATE OF THE USE TAX; AND TO REPEAL AND RE-ENACT, WITH AMENDMENTS, SECTION 326 (G) OF SAID ARTICLE AND SUB-TITLE TO PROVIDE THAT THE RATE OF TAX IMPOSED ON CERTAIN FARM EQUIPMENT AND VEHICLES BE EQUAL TO THAT IMPOSED ON MOTOR VEHICLES UNDER THE TITLING TAX PROVISIONS OF SECTION 29 OF ARTICLE 661½ OF THE ANNOTATED CODE OF MARYLAND (1957 EDITION).

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, THAT SECTION 325 OF ARTICLE 81 OF THE ANNOTATED CODE OF MARYLAND (1957 EDITION), TITLE "REVENUE AND TAXES", SUB-TITLE "RETAIL SALES TAX ACT", BE AND THE SAME IS HEREBY REPEALED AND RE-ENACTED, WITH AMENDMENTS, TO READ AS FOLLOWS:

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 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 334 OF THIS SUB-TITLE, AS FOLLOWS:

(A) ON EACH SALE WHERE THE PRICE IS FROM FIFTY-ONE (51¢) CENTS TO SIXTY-SIX CENTS (66¢), BOTH INCLUSIVE, TWO CENTS (2¢);