

WHICH THE EXCISE TAX LEVIED AND IMPOSED BY SEC. 29 OF ARTICLE 66½ OF THE ANNOTATED CODE OF MARYLAND, IS COLLECTED BY THE DEPARTMENT OF MOTOR VEHICLES OR WHICH ARE TO BE TITLED OR REGISTERED IN ANOTHER STATE. THIS EXEMPTION SHALL NOT APPLY TO HOUSE OR OFFICE TRAILERS, NOR SHALL IT APPLY TO THE LEASE OR RENTAL OF NEW OR USED MOTOR VEHICLES. IF THE RATE OF TAX IMPOSED BY SECTION 325 OF THIS SUB-TITLE IS GREATER THAN THE RATE OF THE TITLING TAX IMPOSED ON MOTOR VEHICLES UNDER THE PROVISIONS OF SEC. 29 OF ARTICLE 66½ OF THE ANNOTATED CODE OF MARYLAND, A CREDIT IS HEREBY PROVIDED FOR THE DIFFERENCE BETWEEN SUCH RATES ON THE PURCHASE OF FARM VEHICLES AND ALL FARM EQUIPMENT TO BE USED TO PREPARE THE SOIL, PLANT SEEDS AND HARVEST CROPS, INCLUDING BUT NOT LIMITED TO MILKING MACHINES. THE TAX SHALL BE PAID TO THE VENDOR AT THE RATE IMPOSED BY SECTION 325 OF THIS SUB-TITLE AND THE CREDIT PROVIDED FOR HEREIN SHALL BE PAID TO THE FARMER UPON APPLICATION FOR REFUND FILED WITH THE COMPTROLLER.

SEC. 4. AND BE IT FURTHER ENACTED, THAT THIS ACT SHALL TAKE EFFECT JANUARY 1, 1959.

Approved April 4, 1958—10:30 a.m.

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CHAPTER 43

(Senate Bill 8)

AN ACT to add a new Section 264A to Article 27 of the Annotated Code of Maryland (1957 Edition), title "Crimes and Punishments", sub-title "Gaming", to follow immediately after Section 264 thereof, making unlawful the conduct or operation, with certain forms of betting or wagering, of certain games, contests and events, including that commonly known as "Jai Alai", and providing for the effect of this Act on other laws of the State of Maryland.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That a new Section 264A be and it is hereby added to Article 27 of the Annotated Code of Maryland (1957 Edition), title "Crimes and Punishments", sub-title "Gaming", to follow immediately after Section 264 thereof, and to read as follows:

264A. (a) *It shall be unlawful for any person, firm, association or corporation to conduct or operate with that form of betting or*

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EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.