

tical subdivisions of this State in the possible imposition of a sales tax or of a gross receipts tax, and relating generally to a sales tax and a gross receipts tax as imposed by any political subdivision of this State.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That new Sections 12A and 12B be and they are hereby added to Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes", subtitle "What Shall Be Taxed and Where", to follow immediately after Section 12 thereof, and to read as follows:

*12A. Powers of Political Subdivisions as to Sales Tax.*

*A political subdivision of this State which has at any time the power to impose and collect a sales tax shall not thereby be construed to have the power to impose, and shall not impose, a sales tax on advertising transactions or upon advertisers at a rate or rates in excess of the rate or rates in a sales tax imposed generally upon other business transactions or upon other businesses by the political subdivision; and the political subdivision shall not impose a sales tax on advertising transactions or upon advertisers except as part of the imposition of a sales tax generally upon business transactions and businesses in the political subdivision.*

*12B. Powers of Political subdivisions as to Gross Receipts Tax.—*

*A political subdivision of this State which has at any time the power to impose and collect a gross receipts tax shall not thereby be construed to have the power to impose, and shall not impose, a gross receipts tax upon the gross receipts of any person or other legal entity which are received from:*

*1. Each and every sale of space in any and all newspapers, magazines, periodicals, programs, directories and other printed matter published in this State or upon any billboard, structure, vehicle or airborne device located in this State which space is used for advertising.*

*2. Each and every sale of time on or in connection with any radio or television broadcast originating in this State which time is used for advertising.*

SEC. 2. *And be it further enacted,* That if any one or more sections, clauses, sentences, words or parts of this Act shall for any reason be questioned in any court, and shall be adjudged unconstitutional or invalid, such judgment shall not affect, impair or invalidate the remaining provisions hereof, but shall be confined in its operation to the specific provisions so held unconstitutional or invalid, and the inapplicability or invalidity of any section, clause or provision of this State in any one or more instances shall not be taken to affect or prejudice in any way its applicability or validity in any other instance.

SEC. 3. *And be it further enacted,* That any valid tax upon the gross sales price of, the gross receipts from, and the net receipts of every person or other legal entity which are received from the sale of space or time for advertising purposes validly imposed prior to January 1, 1959, and payable at the time of imposition under the