

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1955.

Approved April 11, 1955.

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CHAPTER 332

(Senate Bill 611)

AN ACT to repeal and re-enact, with amendments, Sections 320(d), 320(f)(3), 320(f)(5), 322(g), 322(h), 324, 327(a), 340(a), 340(d), 348, 353(a), 353(b), of Article 81 of the Annotated Code of Maryland (1951 Edition), title "Revenue and Taxes", sub-title "Retail Sales Tax Act", Section 322(h) having been amended by Chapter 5 of the Acts of 1954, relating to the definition of "sale" and "selling" to impose the tax on rentals and leases of CERTAIN tangible personal property; relating to the definition of "Retail sale" and "Sale at retail" as it applies to sales to contractors and rentals of living accommodations; imposing the tax on leases of motor vehicles; relating to agricultural items; relating to the liability of officers of corporate vendors, and corporate vendees which fail to collect or pay the tax; relating to the assessment of unpaid taxes against vendors and purchasers, the courts to which an appeal may be taken from the final determination of the Comptroller, the period for which records should be kept, the method of assessing tax against a taxpayer who fails to keep proper records; and to repeal Sections 322(k) and 361(h) of said Article relating to sales of manufacturers of their own products, and to the use of tokens, which sections serve no purpose by being in the Act; and to repeal and re-enact, with amendments, Sections 368(b), 368(c), 368(f), 368(f)(2), 368(h), 368(i), 369, 375 and 378 of Article 81 of the Annotated Code of Maryland, title "Revenue and Taxes", sub-title "Maryland Use Tax", relating to the definition of "vendor"; relating to the definition of "purchaser"; amending the definition of "purchase" to include lease and rentals; relating to the definition of "retail sale" and the definition of "tangible personal property"; relating to the imposition of tax, to the liability of officers of corporate vendors and corporate purchasers which fail to collect or pay the tax; and to repeal Section 370(f) of said Article relating to the exemption of property not readily obtainable in Maryland.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Sections 320(f)(3), 320(f)(5), 320(d), 322(g), 322(h), 324, 327(a), 340(a), 340(d), 348, 353(a) and 353(b) of Article 81 of the Annotated Code of Maryland (1951 Edition), title "Revenue and Taxes", sub-title "Retail Sales Tax Act", Section 322(h) having been amended by Chapter 5 of the Acts of 1954, be and the same are hereby repealed and re-enacted, with amendments, to read as follows:

320. As used in this sub-title, the following terms shall mean or include:

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.