

ing commodities, fuels and utility services: anthracite coal, bituminous coal, all grades or classes of oils used as fuel, including blends of various grades or classes of oils, liquefied petroleum gas, natural or artificial gas delivered through pipes, electricity delivered through wires or conduits, purchased, used, consumed or delivered in Carroll County, provided said tax shall be imposed at a uniform rate upon sales of all such commodities, fuels and utility services and may not be imposed upon sales of one or more but less than all of such commodities, fuels and utility services; and the further power to levy and impose a tax, at a rate not in excess of two per centum (2%) upon the gross sales price, on all sales of exchange service for the transmission of messages by telephone originating within the limits of Carroll County.

(b) The said County Commissioners are hereby authorized to require every person, firm or corporation making any such deliveries or sales within the limits of Carroll County to collect said tax from the purchasers of said commodities, fuel and utility services and to pay to the Treasurer of Carroll County the amounts collected from said purchasers, all in accordance with such rules or regulations as said County Commissioners may by Resolution adopt.

(c) This Section, and the tax hereby authorized to be levied and imposed, shall not apply to sales of said commodities, fuels and utility services when the same are used or consumed as a fuel in the manufacture, refining, generation, or processing of anthracite coal, bituminous coal, any grade or class of oil used as fuel, liquefied petroleum gas, natural or artificial gas delivered through pipes, or electricity delivered through wires or conduits, when the same are manufactured, refined, generated or processed for sale.

(d) This Section, and the tax hereby authorized to be levied and imposed, shall not apply to sales to the United States of America, the State of Maryland or the County Commissioners of Carroll County or any agency of any of them.

(E) THIS SECTION, AND THE TAX HEREBY AUTHORIZED TO BE LEVIED AND IMPOSED, SHALL NOT APPLY TO CHURCHES OR EDUCATIONAL INSTITUTIONS IN CARROLL COUNTY.

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

Approved April 25, 1955.

CHAPTER 591

(Senate Bill 423)

AN ACT to repeal and re-enact with amendments, Section 517 of Article 43 of the Code of Public Laws of Maryland, title "Health",

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.