

and Taxes", sub-title "Retail Sales Tax Act", to be known as Section 322 (k) to follow immediately after sub-section 322 (j) and to add one new sub-section to Article 81 of the Annotated Code of Maryland (1951 Edition, 1955 Supplement) title "Revenue and Taxes" sub-title "Maryland Use Tax Act" to be known as sub-section 370 (f) to follow immediately after sub-section 370 (e) to exempt from sales and use taxes the charges for certain film rentals and rentals of certain advertising materials used in connection with such film.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That a new sub-section to be known as Section 322 (k) to follow immediately after sub-section 322 (j) of Article 81 of the Annotated Code of Maryland (1951 Edition—1955 Supplement) title "Revenue and Taxes", sub-title "Retail Sales Tax Act", heading "Exemptions", be and the same is hereby enacted to read as follows:

322(k) Rentals of motion picture films and trailers and rentals of advertising posters for display on the theatre premises to persons whose gross receipts are taxable under Sections 397 to 407 of this Article.

SEC. 2. *And be it further enacted by the General Assembly of Maryland,* That a new sub-section to be known as Section 370 (f) to follow immediately after Section 370 (e) of Article 81 of the Annotated Code of Maryland (1951 Edition-1955 Supplement) title "Revenue and Taxes" subtitle "Maryland Use Tax Act" heading "Exemptions", be and the same is hereby enacted to read as follows:

370(f) Rentals of motion picture films and trailers and rentals of advertising posters for display on the theatre premises to persons whose gross receipts are taxable under Sections 397 to 407 of this Article.

SEC. 3. *And be it further enacted,* That this Act shall take effect July 1, 1956.

Approved March 26, 1956.

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## CHAPTER 97

(Senate Bill 145)

AN ACT to repeal and re-enact, with amendments, sub-section (d) of Section 2 of Sub-title I of Article 78 of the Annotated Code of Maryland (1955 Supp.), title "Public Service Commission", sub-title "Scope of Article and Definitions", so as to include within the definition of "Common Carrier", subject to regulation by the Public Service Commission of Maryland, common carriers operated by public authorities, Federal, State, District or municipal transportation agencies.

**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.