

325. (Rate of Tax) For the privilege of selling certain tangible personal property at retail as defined above and for the privilege of dispensing certain selected services defined as sales at retail by Section 324 (f) of this sub-title, a vendor shall collect from the purchaser a tax at the rate specified in this section on the price of each separate retail sale made in this State on or after the date of this Act. The tax imposed by this section shall be paid by the purchaser and shall be computed subject to the terms and conditions of Section 334 of this sub-title, as follows:

(a) On each sale where the price is from fifty-one (51¢) [to one-dollar (\$1.00)] *cents to sixty-six cents (66¢)*, both inclusive, two cents (2¢);

(b) On each [fifty cents (50¢) of price or fraction thereof in excess of one dollar (\$1.00), one cent (1¢)] *sale where the price is from sixty-seven (67¢) to one-dollar (\$1), both inclusive, three cents (3¢)*;

(c) *On each sale where the price is in excess of one-dollar (\$1), three cents (3¢) on each even dollar plus one cent (1¢) for each thirty-three cents (33¢) or fraction thereof in excess of the even dollar (s).*

The tax shall be due and payable at the rates set forth herein on all sales of taxable property or services delivered to the purchaser on or after the effective date hereof.

SEC. 2. *And be it further enacted, That Section 373 of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes", sub-title "Maryland Use Tax", be and the same is hereby repealed and re-enacted, with amendments, to read as follows:*

373. (Imposition and Rate of Tax). An excise tax is hereby levied and imposed on the use, storage or consumption in this State of tangible personal property and certain services purchased [from a vendor] within or without this State on or after the effective date of this section. The tax imposed by this section shall be paid by the purchaser and shall be computed as follows:

(a) On each sale where the price is from fifty-one cents (51¢) to [one-dollar (\$1)] *sixty-six cents (66¢)*, both inclusive, two cents (2¢);

(b) On each [fifty cents (50¢) of price or fraction thereof in excess of one dollar (\$1), one cent (1¢)] *sale where the price is from sixty-seven cents (67¢) to one-dollar (\$1) both inclusive, three cents (3¢)*;

(c) *On each sale where the price is in excess of one-dollar (\$1), three cents (3¢) on each even dollar plus one cent (1¢) for each thirty-three cents (33¢) or fraction thereof in excess of the even dollar(s).*

The tax shall be due and payable at the rates set forth herein on the use, storage or consumption of taxable items which first occurs after the effective date hereof without regard to the purchase date, provided such purchase was made on or after July 1, 1947.