

SEC. 3. *And be it further enacted*, That Section 326 (g) of said Article and sub-title be and the same is hereby repealed and re-enacted, with amendments, to read as follows:

326.

(g) Sales of new or used motor vehicles upon which the excise tax ~~[of 2%]~~ levied and imposed by Section 29 of Article 66½ of the Annotated Code of Maryland, is collected by the Department of Motor Vehicles or which are to be titled or registered in another state. This exemption shall not apply to house or office trailers, nor shall it apply to the lease or rental of new or used motor vehicles. *If the rate of tax imposed by Section 325 of this sub-title is greater than the rate of the titling tax imposed on motor vehicles under the provisions of Section 29 of Article 66½ of the Annotated Code of Maryland, a credit is hereby provided for the difference between such rates on the purchase of farm vehicles and all farm equipment to be used to prepare the soil, plant seeds and harvest crops, including but not limited to milking machines. The tax shall be paid to the vendor at the rate imposed by Section 325 of this sub-title and the credit provided for herein shall be paid to the farmer upon application for refund filed with the Comptroller.*

SEC. 4. *And be it further enacted*, That this Act shall take effect January 1, 1959.

Approved April 4, 1958—11.30 a.m.

CHAPTER 8

(House Bill 1)

AN ACT to fix the rate of State taxation for the year Nineteen Hundred and Fifty-Nine (1959) in accordance with the provisions of Section 33 of Article 81 of the Code of Public General Laws of the State of Maryland (1957 Edition).

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That the rate of State taxation for the year Nineteen Hundred and Fifty-Nine (1959) is hereby fixed in the manner following, and the taxes for each of the State loans herein specified to be used to pay the installments of principal and interest thereon:

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.