

28. (d) Certain certificates of title exempt from tax.—Certificates of title for all motor vehicles owned by the State of Maryland or any political subdivision of the State and for fire engines and other fire department emergency apparatus, including vehicles operated by or in connection with any fire department, and for vehicles held for the use of the public and owned by any bona fide unit of a national veterans' organization, and for vehicles owned and used by any Maryland Chapter of the American Red Cross, *and for ambulances, and rescue and other vehicles owned and used for the benefit of the public by non-profit Rescue Squads*; and for all motor vehicles acquired for resale by any registered new or used car dealer for nonresidents who are from states whose laws do not require title registration, and for all motor vehicles owned by any foreign consular officer who is a national of the foreign state appointing him and who is not engaged in any business, trade or profession within the United States if there is in force and effect a treaty between the United States and the foreign state which the consul represents granting exemption from taxes on a reciprocal basis, and for all school buses purchased by religious organizations, shall be exempt from the tax imposed by this section.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1957.

Approved January 28, 1957.

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## CHAPTER 26

(House Bill 65)

AN ACT to repeal and re-enact, with amendments, sub-section (a) of Section 400 of Article 81 of the Annotated Code of Maryland (1956 Supplement), title "Revenue and Taxes", sub-title "General Provisions", providing that certain non-profit rescue squads be exempted from payment of admission tax.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That sub-section (a) of Section 400 of Article 81 of the Annotated Code of Maryland (1956 Supplement), title "Revenue and Taxes", sub-title "General Provisions", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

400.

(a) *Admission, etc., for charitable, etc., purposes.*—No tax shall be levied or collected upon the gross receipts derived from the amounts charged for admissions or refreshments, service and merchandise when such gross receipts are devoted exclusively to charitable, religious or educational purposes or inure exclusively to the benefit of a volunteer fire company *or a non-profit rescue squad*, or to service, fraternal or veterans' organizations whose charters have been granted

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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.