

jurisdiction of the Department of Correction or at Sandy Point Park.)

SEC. 2. *And be it further enacted*, That Section 8 of said Chapter 804 of the Acts of 1959 is amended to the extent necessary to renew the provisions thereof for a period of two years from the effective date of the present Act with respect to the changes herein made for the Department of Mental Hygiene and the Department of Correction. Except as specifically in this Section provided otherwise the provisions of said Section 8 of the Acts of 1959 are not changed.

SEC. 3. *And be it further enacted*, That this Act shall take effect June 1, 1960.

Approved March 23, 1960.

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## CHAPTER 80

(House Bill 168)

AN ACT to repeal and re-enact, with amendments, Section 326 (g) of Article 81 of the Annotated Code of Maryland (1959 Supplement), title "Revenue and Taxes", sub-title "Retail Sales Tax Act", sub-heading "In General", amending the law concerning exemptions from the Retail Sales Tax Act with particular reference to certain types of farm vehicles and farm equipment.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 326 (g) of Article 81 of the Annotated Code of Maryland (1959 Supplement), title "Revenue and Taxes", sub-title "Retail Sales Tax Act", sub-heading "In General", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

### 326.

(g) Motor vehicles.—Sales of new or used motor vehicles upon which the excise tax 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, *service growing crops* and harvest crops, including (1) *portable elevators and conveyors used to load harvested crops into storage facilities on the farm, and*

**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.