

CHAPTER 13

(Senate Bill 23)

AN ACT to add new Sections 326 (v) and 326 (w) to Article 81 of the Annotated Code of Maryland (1957 Edition and 1961 Supplement), title "Revenue and Taxes", subtitle "Retail Sales Tax Act", sub-heading "In General", to follow immediately after Section 326 (u) thereof, amending the law concerning exemptions under the retail sales tax in order to exempt sales made by certain non-profit volunteer fire companies or departments, ambulance companies or rescue squads, and by a unit of a bona fide nationally organized and recognized organization composed of veterans from the armed forces of the United States.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That new Sections 326 (v) and 326 (w) be and they are hereby added to Article 81 of the Annotated Code of Maryland (1957 Edition and 1961 Supplement), title "Revenue and Taxes", subtitle "Retail Sales Tax Act", sub-heading "In General", to follow immediately after Section 326 (u) thereof, and all to read as follows:

326.

(v) Sales made by a non-profit volunteer fire company or department, ambulance company, or rescue squad, when made for the general purposes of the company, department, or squad.

(w) Sales made by a unit of a bona fide, nationally organized and recognized organization composed of veterans from the armed forces of the United States, when made for the general purposes of the organization or unit.

SEC. 2. *And be it further enacted,* That this Act shall take effect July 1, 1962.

Approved March 23, 1962.

CHAPTER 14

(Senate Bill 25)

AN ACT to legalize the ten-volume 1962 Cumulative Pocket Supplement to the Annotated Code of the Public General Laws of Maryland (1957 Edition), prepared and published by the Editorial Staff of The Michie Company, Charlottesville, Virginia, and making it evidence of the law.

WHEREAS, By Chapter 23 of the Acts of 1957, the General Assembly legalized and made evidence of the law the 1957 Edition of the

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.