

SEC. 6. *And be it further enacted*, That this Act shall take effect June 1, 1961.

Approved May 3, 1961.

CHAPTER 662

(Senate Bill 525)

AN ACT to repeal and re-enact, with amendments, Section 324(f) of Article 81 of the Annotated Code of Maryland (1960 Supplement), title "Revenue and Taxes", sub-title "Retail Sales Tax Act", relating to the exclusion from the Retail Sales Tax Act of tangible personal property to be produced for sale by manufacturing, processing, or refining, by adding a provision for the exclusion of baskets, crates, hampers, and boxes, used in gathering, harvesting, and transporting of products of the farm, dairy, grove, or garden.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 324(f) of Article 81 of the Annotated Code of Maryland (1960 Supplement), title "Revenue and Taxes", sub-title "Retail Sales Tax Act", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

324.

(f) "Retail sale" and "sale at retail" shall mean the sale in any quantity or quantities of any tangible personal property or service taxable under the terms of this sub-title. Said term shall mean all sales of tangible personal property to any person for any purpose other than those in which the purpose of the purchaser is to resell the property so transferred in the form in which the same is, or is to be received by him, or to use or incorporate the property so transferred, as a material or part, of other tangible personal property to be produced for sale by manufacturing, assembling, processing or refining, *which shall include within the property hereby excluded as a "sale at retail" all baskets, crates, hampers and boxes, used in gathering, harvesting and transporting products of the farm, dairy, grove, or garden to the market place or any other place for the sale and delivery to the purchaser thereof.* For the purpose of the tax imposed by this sub-title, the term "sale at retail" shall include but shall not be limited to the following:

(1) The sale for consumption of any alcoholic beverages as hereinafter defined, or other tangible personal property at any restaurant, hotel, drugstore, club, resort, or other place at which meals, food, drink or other tangible personal property are sold.

(2) Any production, fabrication or printing of tangible personal property on special order for a consideration.

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.