

subtitle "Retail Sales Tax Act," be and they are hereby repealed; that new Sections 326 (v) and 326 (w) be and they are hereby enacted in lieu thereof, to stand in the place of the sections so repealed, AND THAT A NEW SECTION 326(W-1), BE AND IT IS HEREBY ADDED TO ARTICLE 81 OF THE ANNOTATED CODE OF MARYLAND (1962 SUPPLEMENT) TO FOLLOW IMMEDIATELY AFTER SECTION 326(W) THEREOF, and 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.~~] ~~Sales of meals and food for human consumption on the premises, when served by, and for the immediate purposes of, a women's auxiliary, by whatever name known, of a non-profit volunteer fire company or department, ambulance company, or rescue squad.~~ SALES OF MEALS AND FOOD FOR HUMAN CONSUMPTION ON THE PREMISES, WHEN SERVED BY, AND FOR THE IMMEDIATE PURPOSES OF, A NON-PROFIT VOLUNTEER FIRE COMPANY OR DEPARTMENT, AMBULANCE COMPANY OR RESCUE SQUAD OR A WOMEN'S AUXILIARY, BY WHATEVER NAME KNOWN, OF SUCH A NON-PROFIT VOLUNTEER FIRE COMPANY OR DEPARTMENT, AMBULANCE COMPANY OR RESCUE.

(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.~~] ~~Sales of meals and food for human consumption on the premises, when served by, and for the immediate purposes of, a women's auxiliary, by whatever name known, of a unit of a bona fide nationally organized and recognized organization composed of veterans from the Armed Forces of the United States.~~ SALES OF MEALS AND FOOD FOR HUMAN CONSUMPTION ON THE PREMISES, WHEN SERVED BY, AND FOR THE IMMEDIATE PURPOSES OF, A BONA FIDE NATIONALLY ORGANIZED AND RECOGNIZED ORGANIZATION COMPOSED OF VETERANS FROM THE ARMED FORCES OF THE UNITED STATES, OR A WOMEN'S AUXILIARY, BY WHATEVER NAME KNOWN, OF A UNIT OF A BONA FIDE NATIONALLY ORGANIZED AND RECOGNIZED ORGANIZATION.

(W-1) SALES MADE BY A BONA FIDE CHURCH OR RELIGIOUS ORGANIZATION, WHEN MADE FOR THE GENERAL PURPOSES OF THE CHURCH OR RELIGIOUS ORGANIZATION.

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1963.

Approved April 30, 1963.

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CHAPTER 772

(House Bill 531)

AN ACT to repeal and re-enact, with amendments, Section 300 of