

costs of public library buildings in Harford County; and they may issue bonds, notes, or other evidence of indebtedness for the repayment of any such borrowed funds, and may levy for payments of principal and of interest on these evidences of indebtedness.

SEC. 2. *And be it further enacted, That this Act shall take effect June 1, 1965.*

Approved April 8, 1965.

CHAPTER 529
(Senate Bill 522)

AN ACT to repeal and re-enact, with amendments, Section 325 of Article 81 of the Annotated Code of Maryland (1964 Supplement), title "Revenue and Taxes", sub-title "Retail Sales Tax Act", amending the laws concerning the imposition and rate of the retail sales tax in order to correct certain duplicating language therein.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That Section 325 of Article 81 of the Annotated Code of Maryland (1964 Supplement), title "Revenue and Taxes", sub-title "Retail Sales Tax Act", be and it is hereby repealed and re-enacted, with amendments, to read as follows:*

325. For the privilege of selling certain tangible personal property at retail as defined above and for the privilege of dispensing certain selected services defined as sales at retail by Section 324 (f) of this sub-title a vendor shall collect from the purchaser a tax at the rate specified in this section on the price of each separate retail sale made in this [section on the price of each separate retail sale made in this] State on or after the date of this section. The tax imposed by this section shall be paid by the purchaser and shall be computed subject to the terms and conditions of Section 334 of this sub-title, as follows:

(a) On each sale where the price is from twenty-five cents (25¢) to thirty-three cents (33¢), both inclusive, one cent (1¢);

(b) On each sale where the price is from thirty-four cents (34¢) to sixty-six cents (66¢), both inclusive, two cents (2¢);

(c) On each sale where the price is from sixty-seven (67¢) to one dollar (\$1), both inclusive, three cents (3¢);

(d) On each sale where the price is in excess of one dollar (\$1), three cents (3¢) on each even dollar plus one cent (1¢) for each thirty-three cents (33¢) or fraction thereof in excess of the even dollar(s).

(e) The rates set forth in (a), (b) and (c) above do not apply to sales for human consumption of any meals, food or drink (other than alcoholic beverages) as defined in Section 324 (f) (1) of this sub-title; on such sales where the price is one dollar (\$1.00), the tax is three cents (3¢); and on such sales where the price is in excess of one