

CHAPTER 164
(House Bill 1308)

AN ACT to repeal and re-enact, with amendments, Sections 338 and 389 of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume), title "Revenue and Taxes," subtitles "Retail Sales Tax Act," and "Maryland Use Tax," subheading "Returns and Payment of Tax," to change the percentage of the vendor's expense allowance in the collection and remittance to the Comptroller for the vendor's collection of retail sales tax and the Maryland use tax.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sections 338 and 389 of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume), title "Revenue and Taxes," subtitles "Retail Sales Tax Act" and "Maryland Use Tax," subheading "Returns and Payment of Tax," be and they are hereby repealed and re-enacted with amendments to read as follows:

338.

The vendor shall be entitled to apply and credit against the amount of tax payable by him, as stated in Section 337 of this subtitle, an amount equal to ~~two percent (2%)~~ *one and one-half percent (1.5%)* of the gross tax to be remitted by him to the Comptroller, to cover the vendor's expense in the collection and remittance of said tax; provided, however, that nothing contained in this section shall apply to any vendor who shall fail or refuse to file his return with the Comptroller within the time prescribed by Section 335 of this subtitle.

389.

The vendor or person subject to tax as provided in this subtitle shall be entitled to apply and credit against the amount of tax payable by him as stated in Section 388, an amount equal to ~~two percent (2%)~~ *one and one-half percent (1.5%)* of the gross tax to be remitted to the Comptroller to cover the expense in the collection and remittance of said tax; provided, however, that nothing contained in this section shall apply to any vendor or person who shall fail or refuse to file his return with the Comptroller within the time prescribed by Sections 385 and 387 of this subtitle.

SEC. 2. *And be it further enacted,* That this Act shall take effect July 1, 1969.

Approved April 23, 1969.

CHAPTER 165
(House Bill 1309)

AN ACT to repeal and re-enact, with amendments, subsections (c) and (c-1) of Section 283 and subsection (h) of Section 312 of