

325.

(f) The rates set forth in [sections] paragraphs (a), (b), (c) and (d) 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 subtitle; when such sales where the price is one dollar (\$1), the tax is four cents (4¢); and on such sales where the price is in excess of one dollar (\$1), the rate of tax specified in paragraph (e) above shall apply.

The tax shall be due and payable at the rates set forth herein on all sales of taxable property or services delivered to the purchaser on or after June 1, 1961.

Notwithstanding anything to the contrary hereinabove in this section, the rate of tax shall be as follows on the purchase of farm vehicles and all farm equipment to be used to prepare the soil, plant seeds, service growing crops and harvest crops, including (1) portable elevators and conveyors used to load harvested crops into storage facilities on the farm, and (2) also including but not limited to power spraying equipment, irrigation equipment and portable grain and hay dryers, and (3) also but not limited to milking machines:

(1) On each sale where the price is from fifty-one cents (51¢) to one dollar (\$1.00), two cents (2¢);

(2) On each fifty cents (50¢) of price or fraction thereof in excess of one dollar (\$1.00), one cent (1¢).

326.

(q) Sales of food or beverages of any nature if made in any [vehicles] vehicle which is being operated within this State in the course of interstate commerce.

SEC. 2. *And be it further enacted*, That this Act shall take effect July 1, 1970.

Approved May 21, 1970.

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CHAPTER 666

(Senate Bill 241)

AN ACT to add new Section 20 to Article 57 of the Annotated Code of Maryland (1968 Replacement Volume), title "Limitations of Actions," to follow immediately after Section 19 thereof, to prohibit the bringing of actions based on injuries arising out of defective conditions of improvements to real property against certain persons after a specified period of time and providing that the provision of the Act shall not apply to actions accruing prior to its effective date.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That new Section 20 be and it is hereby added to Article 57 of the Annotated Code of Maryland (1968 Replacement Volume), title