

yea and nay vote supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, the same shall take effect from the date of its passage.

Approved May 26, 1972.

CHAPTER 508
(House Bill 402)

AN ACT to ~~add new~~ REPEAL AND RE-ENACT WITH AMENDMENTS, Section 326(~~dd~~) (1) and SECTION 326(M) ~~to~~ OF Article 81 of the Annotated Code of Maryland (1969 Replacement Volume and 1971 Supplement), title "Revenue and Taxes," subtitle "Retail Sales Tax Act," subheading "In General," ~~to follow immediately after Section 326(~~ee~~) thereof, to exempt disposable needles used for the injection of insulin from the Retail Sales Tax.~~ TO EXEMPT DISPOSABLE MEDICAL SUPPLIES, ORTHOPEDIC APPLIANCES, SURGICAL APPLIANCES, HOSPITAL BEDS, OXYGEN TENTS, AND OTHER MEDICINES AND SICK ROOM EQUIPMENT FROM RETAIL SALES TAX AND GENERALLY RELATING THERETO.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* ~~That new Section 326(~~dd~~) be and it is hereby added to Article 81 of the Annotated Code of Maryland (1969 Replacement Volume and 1971 Supplement), title "Revenue and Taxes," subtitle "Retail Sales Tax Act," subheading "In General," to follow immediately after Section 326(~~ee~~) thereof and to read as follows:~~ THAT SECTION 326(1) AND SECTION 326(M) OF ARTICLE 81 OF THE ANNOTATED CODE OF MARYLAND (1969 REPLACEMENT VOLUME AND 1971 SUPPLEMENT), TITLE "REVENUE AND TAXES," SUBTITLE "RETAIL SALES TAX ACT," SUBHEADING "IN GENERAL," BE AND ~~IT~~ IS THEY ARE HEREBY REPEALED AND RE-ENACTED, WITH AMENDMENTS, TO READ AS FOLLOWS:

326.

~~(dd)~~ *Sales of disposable needles used for the injection of insulin.*

(1) SALES OF MEDICINES AND DISPOSABLE MEDICAL SUPPLIES SOLD ON PRESCRIPTIONS OF PHYSICIANS, OR MEDICINES COMPOUNDED, PROCESSED OR BLENDED BY A DRUGGIST OFFERING THE SAME FOR SALE AT RETAIL, OR SALES OF DRUGS OR MEDICAL SUPPLIES TO PHYSICIANS OR HOSPITALS OR BY PHYSICIANS AND HOSPITALS TO PATIENTS IN CONNECTION WITH MEDICAL TREATMENTS, SALES OF BABY OILS AND BABY POWDERS, AND **[ALL]** ANY OTHER MEDICINES AS THIS TERM MAY BE DEFINED BY REGULATIONS OF THE COMPTROLLER.

(M) SALES OF CRUTCHES, AND SALES OF ARTIFICIAL LIMBS, ARTIFICIAL EYES, ARTIFICIAL HEARING DEVICES **[AND]**, CORRECTIVE EYEGLASSES, *ORTHOPEDIC APPLIANCES AND SURGICAL APPLIANCES* WHEN