

companies which pay an annual filing fee of \$25 to the Insurance Commissioner, national banks, building or homestead associations, savings and loan associations, credit unions, corporations having no capital stock and charitable benevolent institutions)	\$40
Annual report of a foreign building or homestead association, savings and loan association, NATIONAL BANK, or credit union subject to the jurisdiction of this State	\$10
Other papers	\$ 4

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1973.

Approved May 24, 1973.

CHAPTER 684

(Senate Bill 454)

AN ACT to repeal and re-enact, with amendments, Section 375(d) of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "Maryland Use Tax," subheading "In General," to exempt certain tangible personal property temporarily in the State from the Maryland Use Tax [1.1], and to provide for the conditions under which this property becomes taxable.

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 375(d) of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "Maryland Use Tax," subheading "In General," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

375.

(d) Tangible personal property purchased or acquired prior to coming into this State by a person a nonresident thereof for his, her, or its or their own use or enjoyment while temporarily in this State, or for such other use as the Comptroller may by regulation specify.

This section shall not apply to any property which is brought into this State for the purpose of engaging in or carrying on any business or for the purpose of making a profit, OTHER THAN TANGIBLE PERSONAL PROPERTY WHICH IS BROUGHT INTO THIS STATE TEMPORARILY FOR THE PURPOSE OF USE IN OR IN CONJUNCTION WITH THE PRESENTATION OF ANY SPORTING EVENT, EXHIBITION, EXHIBIT,