

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

Approved May 24, 1973.

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CHAPTER 711  
(Senate Bill 801)

AN ACT to add new sub-section 326(dd) to Article 81 of the Annotated Code of Maryland (1972 Supplement), title "Revenue and Taxes", subtitle "Retail Sales Tax Act", subheading "In General", to follow immediately after sub-section 326(cc) thereof, and to add new sub-section 375(f) to Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes", subtitle "Maryland Use Tax", subheading "In General", to follow immediately after sub-section 375(e) thereof, to exempt from the imposition of the Retail Sales Tax and from the imposition of the Use Tax, the sale of film or video tape for use only by a station licensed to a city or town outside the State of Maryland, and the use of film or video tape by a station licensed to a city or town outside the State of Maryland.

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That new sub-section 326(dd) be and it is hereby added to Article 81 of the Annotated Code of Maryland (1972 Supplement), title "Revenue and Taxes", subtitle "Retail Sales Tax Act", subheading "In General", to follow immediately after Section 326(cc) thereof, and that new sub-section 375(f) be and it is hereby added to Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes", subtitle "Maryland Use Tax", subheading "In General", to follow immediately after sub-section 375(e) thereof, and to read as follows:

326.

(DD) SALE OF FILM OR VIDEO TAPE FOR USE ONLY IN TELEVISION BROADCASTING BY A STATION SPECIFICALLY LICENSED BY THE FEDERAL COMMUNICATIONS COMMISSION TO A CITY OR TOWN OUTSIDE THE STATE OF MARYLAND.

375.

(F) FILM OR VIDEO TAPE FOR USE ONLY IN TELEVISION BROADCASTING BY A STATION SPECIFICALLY LICENSED BY THE FEDERAL COMMUNICATIONS COMMISSION TO A CITY OR TOWN OUTSIDE THE STATE OF MARYLAND.

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

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