

CHAPTER 290

(House Bill 141)

AN ACT to repeal and re-enact, with amendments, Section 357(a) of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "Retail Sales Tax Act," subheading "Records; Investigations and Hearings," to reduce the time period that a taxpayer must preserve his records and other documents under the Retail Sales Tax Act.

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 357(a) of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "Retail Sales Tax Act," subheading "Records; Investigations and Hearings," be and it is hereby repealed and re-enacted, with amendments, to read as follows:

357.

(a) Each vendor shall keep complete and accurate records of all taxable sales, together with a record of the tax collected thereon, and shall keep all invoices, bills of lading and such other pertinent records and documents in such form as the Comptroller may, by regulation, require. Such records and other documents shall be open at any time during business hours for inspection and examination by the Comptroller or any of his authorized representatives and shall be preserved for a period of [six (6)] FOUR (4) years unless the Comptroller shall in writing consent to their destruction within that period or by order require that they be kept longer.

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

Approved May 7, 1973.

CHAPTER 291

(House Bill 152)

AN ACT to add new Section 2B to Article 43 of the Annotated Code of Maryland (1971 Replacement Volume), title "Health," subtitle "Department of Health and Mental Hygiene," to follow immediately after Section 2A thereof, to require Department orders prohibiting the use of an existing septic tank to contain a description of the actions and procedures [Necessary to have] pursuant to which the prohibition may be lifted.

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That new Section 2B be and it is hereby added to Article 43 of the Annotated Code of Maryland (1971 Replacement Volume), title "Health," subtitle "Department of Health and Mental Hygiene," to follow immediately after Section 2A thereof and to read as follows:

2B.

EVERY ORDER BY THE DEPARTMENT PROHIBITING THE USE OF AN EXISTING SEPTIC TANK SANITARY FACILITY MUST INCLUDE A DESCRIPTION OF THE ACTIONS AND PROCEDURES PURSUANT TO WHICH [NECESSARY TO HAVE] THE PROHIBITION MAY BE LIFTED.