

Retail Sales Tax - Sales to Nonprofit Volunteer
Fire Companies and Rescue Squads

FOR the purpose of exempting from retail sales taxation the sale of personal property to any person operating a nonprofit volunteer fire department or company, ambulance company or rescue squad if the property sold is used for certain purposes.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 326(i)
Annotated Code of Maryland
(1975 Replacement Volume and 1975 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 326(i) of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1975 Supplement) be and it is hereby repealed and reenacted, with amendments, to read as follows:

Article 81 - Revenue and Taxes

326.

The tax hereby levied shall not apply to the following sales:

(i) Sales to any person operating a nonprofit religious, charitable, or educational institution or organization OR A VOLUNTEER FIRE COMPANY OR DEPARTMENT OF VOLUNTEER AMBULANCE COMPANY OR RESCUE SQUAD situated in this State when such tangible personal property is purchased for use in carrying on the work of such institution or organization; provided that the word "person," as used in this subsection shall not include the United States of America or any agency or instrumentality thereof.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1976.

Approved May 4, 1976.

CHAPTER 278

(Senate Bill 242)

AN ACT concerning