

Retail Sales Tax - Nonprofit Volunteer
Fire Companies and Rescue Squads

FOR the purpose of providing that the sales of meals and food for human consumption on or off the premises when served by and for the immediate purposes of a nonprofit volunteer fire company or rescue squad or women's auxiliary thereof are exempt from retail sales taxation.

BY repealing and reenacting, with amendments,

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

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Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1975 Supplement) be and it is hereby repealed and reenacted, with amendments, to read as follows: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

(s) Sales of meals and food for human consumption ON OR OFF PREMISES [on the premises], when served by, and for the immediate purposes of, a nonprofit volunteer fire company or department, ambulance company or rescue squad or a women's auxiliary, by whatever name known, of such a nonprofit volunteer fire company or department, ambulance company or rescue squad.

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

Approved May 4, 1976.

CHAPTER 279

(Senate Bill 251)

AN ACT concerning

Motorcycles - Identification Numbers

FOR the purpose of requiring engine identification