

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 325, 338, 373, and 389
Annotated Code of Maryland
(1975 Replacement Volume and 1976 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Sections 325, 338, 373, and 389 of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1976 Supplement) be and they are hereby repealed and reenacted, with amendments, to read as follows:

Article 81 - Revenue and Taxes

325.

(A) For the privilege of selling certain tangible personal property at retail as defined above and for the privilege of dispensing certain selected services defined as sales at retail by § 324(f) of this subtitle a vendor shall collect from the purchaser a tax at the rate specified in this section on the price of each separate retail sale made in this State on or after the date of this section. The tax imposed by this section shall be paid by the purchaser and shall be computed subject to the terms and conditions of § 334 of this subtitle, as follows:

[(a) On each sale where the price is twenty-five cents (25¢), the tax is one cent (1¢);

(b) On each sale where the price is from twenty-six cents (26¢) to fifty cents (50¢), both inclusive, two cents (2¢);

(c) On each sale where the price is from fifty-one cents (51¢) to seventy-five cents (75¢), both inclusive, three cents (3 cents);

(d) On each sale where the price is from seventy-six cents (76¢) to one dollar (\$1), both inclusive, four cents (4¢);

(e) On each sale where the price is in excess of one dollar (\$1), four cents on each even dollar plus one cent (1¢) for each twenty-five cents (25¢) or fraction thereof in excess of the even dollars.

(f) The rates set forth in paragraphs (a), (b), (c) and (d) above do not apply to sales for human consumption of any meals, food or drink (other than alcoholic beverages) as defined in § 324(f) (1) of this subtitle; when such sales where the price is one dollar (\$1), the tax is four cents (4¢); and on such sales where the price is in excess of one dollar (\$1), the rate of tax