

CHAPTER 864

(Senate Bill 11)

AN ACT concerning

Sales Tax - Senior Citizens' Groups

FOR the purpose of exempting from the sales tax sales to certain bona fide senior citizens' groups under certain conditions and providing that the exemption does not apply to purchases of tangible personal property intended for the use of individual members of the organization.

BY adding to

Article 81 - Revenue and Taxes
Section 326(gg)
Annotated Code of Maryland
(1975 Replacement Volume and 1976 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That new Section 326(gg) be and it is hereby added to Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1976 Supplement) to read as follows:

Article 81 - Revenue and Taxes

326.

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

(GG) SALES TO A BONA FIDE, NONPROFIT, INCORPORATED SENIOR CITIZENS' ORGANIZATION WHICH RECEIVES MONEY FROM STATE OR LOCAL GOVERNMENTS AND IS SITUATED IN THIS STATE WHEN SUCH TANGIBLE PERSONAL PROPERTY IS PURCHASED FOR USE IN THE OPERATION OF SUCH ORGANIZATION. THIS EXEMPTION DOES NOT APPLY TO PURCHASES OF TANGIBLE PERSONAL PROPERTY INTENDED FOR THE USE OF INDIVIDUAL MEMBERS OF SUCH ORGANIZATION NOR TO PURCHASES IN EXCESS OF \$500.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1977.

Approved May 26, 1977.