

collect for certain purposes tolls on bridges and tunnels, or their approaches, that are constructed as part of the interstate highway system.

House Bill 975, which was enacted by the General Assembly and signed by Lieutenant Governor Elair Lee III in his capacity as Acting Governor on May 17, 1977, accomplishes the same purpose.

Therefore it is unnecessary for me to sign Senate Bill 483.

Sincerely,
Marvin Mandel
Governor

Senate Bill No. 491 - Sales and Use Taxes -
Contractors' Exemption

AN ACT concerning

~~Retail Sales Tax Exemption for Contractors~~

Sales and Use Tax - Exemption for Contractors

FOR the purpose of providing an exemption from the sales and use tax for personal property purchased by a contractor for use in another state or the District of Columbia, which could be purchased by the contractor for use free from sales tax in that state or the District of Columbia, and is altered or modified, or temporarily stored in Maryland pending shipment to that other state or the District of Columbia, tax for sales of tangible personal property when the property is to be used out-of-State in a certain manner and when the purchase or use of such property would not be subject to a similar tax in the jurisdiction where it is used; providing for the time and method of claim for the exemption; providing for the adoption of rules and regulations by the Comptroller; clarifying language concerning an existing exemption from the use tax to include in the exemption tangible personal property which is altered or fabricated by a person under contract to incorporate such property into realty out-of-State where the purchase of use of such property would not be subject to a sales, use, or similar tax; and generally relating to the sales and use tax.