

application taken until the applicant pays the appropriate fee as follows:

(10)	ASSISTANT BARBER SCIENCE CERTIFICATION EXAMINATION	\$35
(11)	ASSISTANT BARBER SCIENCE TEACHER'S LICENSE	\$10

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, ~~1978~~ 1979.

Approved May 16, 1978.

CHAPTER 433

(Senate Bill 144)

AN ACT concerning

~~Sales Tax Exemption for Nonprofit Organizations~~

~~FOR the purpose of providing a sales tax exemption applicable to purchases or sales of personal property by some nonprofit religious, charitable, and educational organizations; providing for the manner of claiming exemption by these organizations; providing for the effect of an Internal Revenue Code determination on an exemption under this Act; relating generally to sales tax exemptions for nonprofit organizations; and making this Act an emergency measure for evidence of qualification for exemption from the retail sales tax for certain religious, charitable, or educational institutions and organizations by reference to the Internal Revenue Code of 1954; prohibiting a vendor from recognizing an exemption for the purchaser in certain cases; and requiring the institution or organization to apply to the Comptroller for a certificate of exemption.~~

Sales Tax - Exemptions

FOR the purpose of providing for evidence of qualification for exemption from the retail sales tax for certain religious, charitable, or educational institutions and organizations by reference to the Internal Revenue Code of 1954; prohibiting a vendor from recognizing an exemption for the purchaser in certain cases; and requiring the institution or organization to apply to the Comptroller for a certificate of exemption.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes