

Section 326(i)
Annotated Code of Maryland
(1975 Replacement Volume and 1977 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 81 - Revenue and Taxes

326.

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

~~(i) (1) Sales to OR SALES BY any [person operating a] A nonprofit religious, charitable, or educational institution or organization [or a volunteer fire company or department or volunteer ambulance company or rescue squad], WHICH IS situated in this State [when such], OF tangible personal property WHICH is purchased OR SOLD for use in carrying on the work of [such] THE institution or organization [; provided that the word "person," as used in this subsection TERM "INSTITUTION OR ORGANIZATION" shall not include the United States of America or any agency or instrumentality thereof]. THESE INSTITUTIONS OR ORGANIZATIONS MAY QUALIFY FOR EXEMPTION UNDER THIS SUBSECTION BY APPLYING TO THE COMPTROLLER FOR A CERTIFICATE OF EXEMPTION. THE COMPTROLLER MAY TREAT A DETERMINATION OF QUALIFICATION UNDER SECTION 501(C) (3) OF THE INTERNAL REVENUE CODE, AS AMENDED, AS EVIDENCE THAT THE INSTITUTION OR ORGANIZATION IS QUALIFIED UNDER THE PROVISIONS OF THIS SUBSECTION.~~

~~(2) SALES TO ANY PERSON OPERATING A VOLUNTEER FIRE COMPANY OR DEPARTMENT, A VOLUNTEER AMBULANCE COMPANY, OR A RESCUE SQUAD, WHICH IS LOCATED IN THE STATE, OF TANGIBLE PERSONAL PROPERTY WHICH IS PURCHASED FOR USE IN CARRYING ON THE WORK OF THE COMPANY, DEPARTMENT, OR SQUAD.~~

~~(3) THE PROVISIONS OF THIS EXEMPTION ARE NOT APPLICABLE TO THE UNITED STATES OR ANY OF ITS AGENCIES OR INSTRUMENTALITIES. AN INSTITUTION OR ORGANIZATION SEEKING TO QUALIFY FOR EXEMPTION UNDER THE TERMS OF THIS SUBSECTION SHALL APPLY TO THE COMPTROLLER FOR A CERTIFICATE OF EXEMPTION. A VENDOR MAY NOT RECOGNIZE THE EXEMPTION CREATED BY THIS SUBSECTION UNLESS THE PURCHASER POSSESSES A VALID CERTIFICATE OF EXEMPTION ISSUED BY THE COMPTROLLER. THE COMPTROLLER MAY TREAT POSSESSION OF AN EFFECTIVE DETERMINATION LETTER FROM THE INTERNAL REVENUE SERVICE AS TO QUALIFICATION UNDER §501(C) (3) OF THE INTERNAL REVENUE CODE OF 1954 AS EVIDENCE THAT AN INSTITUTION OR ORGANIZATION IS A NONPROFIT RELIGIOUS, CHARITABLE, OR EDUCATIONAL INSTITUTION OR ORGANIZATION WITHIN THE MEANING OF THIS SUBSECTION.~~

(i) Sales to [any person operating] a nonprofit religious, charitable, or educational institution or