

organization or a volunteer fire company or department or volunteer ambulance company or rescue squad situated in this State when such tangible personal property is purchased for use in carrying on the work of such 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. 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 NCNPROFIT RELIGIOUS, CHARITABLE, OR EDUCATIONAL INSTITUTION OR ORGANIZATION WITHIN THE MEANING OF THIS SUBSECTION.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act is ~~hereby declared to be an emergency measure and necessary for the immediate preservation of the public health and safety and having been passed by a yea and nay vote supported by three fifths of all the members elected to each of the two Houses of the General Assembly, the same shall take effect from the date of its passage shall take effect July 1, 1978.~~

Approved May 16, 1978.

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CHAPTER 434

(Senate Bill 151)

AN ACT concerning

Cosmetology - Beauty Operators

FOR the purpose of permitting certain journeyman barbers to be given a certain amount of credit towards obtaining a license as a beauty operator; specifying certain duties of the State Board of Cosmetologists and certain duties of a registered school of beauty culture; restructuring certain sections in the subtitle "Cosmetologists"; and clarifying language.

BY repealing

Article 43 - Health  
Section 532(a) and 536(a)  
Annotated Code of Maryland  
(1971 Replacement Volume and 1977 Supplement)