

CHAPTER 868

(House Bill 181)

AN ACT concerning

Retail Sales Tax - ~~Grain-Handling~~ Certain Farm Equipment

FOR the purpose of providing that the sale of ~~grain-handling certain farm equipment considered to be tangible personal property to be used to transport, clean, dry, and store the crops~~ be subject to a certain rate of State retail sales tax after a certain date; and clarifying language.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 325(d)
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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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

325.

~~(d) Notwithstanding the provisions of subsections (a) and (b) of this section, the rate of tax shall be as follows on the purchase of farm vehicles and all farm equipment to be used to prepare the soil, plant seeds, service growing crops and harvest crops, including (1) portable elevators and conveyors used to load harvested crops into storage facilities on the farm AND (2) ALSO INCLUDING GRAIN HANDLING EQUIPMENT, and [(2)] (3) also including but not limited to power spraying equipment, irrigation equipment and portable grain and hay dryers, and [(3)] (4) also INCLUDING but not limited to milking machines;~~

(d) Notwithstanding the provisions of subsections (a) and (b) of this section, the rate of tax shall be as follows on the purchase BY A FARMER FOR USE IN HIS FARMING BUSINESS, of farm vehicles AS THAT TERM IS DEFINED IN THE MARYLAND VEHICLE LAW; MILKING MACHINES; and all farm equipment equipment, WHICH SHALL BE CONSIDERED TO BE TANGIBLE PERSONAL PROPERTY FOR THE PURPOSES OF THIS ACT, to be used to prepare, IRRIGATE, AND TEND the soil, plant, SERVICE OF HARVEST SEEDS [,] AND [service] growing crops, and harvest, TRANSPORT, CLEAN, DRY, AND STORE THE CROPS [,] including (1) portable elevators and conveyors used to load harvested crops into storage facilities on the farm, and (2) also including but not limited to power spraying equipment, irrigation equipment and portable grain and hay dryers, and