

measurement and its metric equivalent) and does not accomplish that which its title alleges, viz., the mere addition of the metric equivalent to the existing measurement. Consequently, applying the principals announced in Stiefel to Senate Bill 64, we conclude that the entire measure is unconstitutional and void.

Very truly yours,  
Francis Bill Burch  
Attorney General

Senate Bill No. 69 - Sales Tax - Exemptions

AN ACT concerning

~~Retail Sales Tax Exemption Nonprofit  
Institutions and Organizations~~

~~FOR the purpose of providing for the qualification as nonprofit of certain institutions and organizations seeking an exemption from retail sales taxation; permitting the Comptroller to treat certain evidence of qualification by the Internal Revenue Service as evidence of nonprofit status; and clarifying language.~~

~~FOR the purpose of permitting the Comptroller to treat certain evidence of qualification by the Internal Revenue Service as evidence of nonprofit status of certain organizations for the purposes of an exemption from the retail sales tax; requiring the organization or institution seeking the exemption to apply to the Comptroller in a certain manner; prohibition a vendor from recognizing an exemption for the purchaser in certain cases; relating generally to sales tax exemptions for nonprofit organizations; and clarifying language.~~

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.

May 29, 1978

Honorable Steny H. Hoyer