

and Language Therapy Aids - Exemption

FOR the purpose of exempting from the retail sales tax sales of certain ~~physical, occupational, and language therapy aids~~ tangible personal property for the alleviation of blindness.

BY adding to

Article 81 - Revenue and Taxes
Section 326(11)
Annotated Code of Maryland
(1975 Replacement Volume and 1978 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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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 does not apply to the following sales:

(11) SALES OF PHYSICAL, OCCUPATIONAL, AND LANGUAGE THERAPY AIDS DESIGNED AND PURCHASED PRIMARILY FOR THE ALLEVIATION OF A PHYSICAL DEFECT OR ILLNESS OR TO COMPENSATE FOR OR TO OVERCOME A PHYSICAL HANDICAP SALES OF TANGIBLE PERSONAL PROPERTY MANUFACTURED OR ADAPTED SPECIFICALLY FOR THE ALLEVIATION OF, OR TO COMPENSATE FOR, BLINDNESS, INCLUDING ITEMS WITH BRAILLE MARKINGS, PRE-SET INSULIN SYRINGES, RAISED LINE DRAWING KITS, AND BRAILLE SLATES AND PAPER.

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

Approved May 29, 1979.

CHAPTER 517

(House Bill 56)

AN ACT concerning

Caroline County and Dorchester Counties - School on Election Days

FOR the purpose of allowing Caroline and Dorchester County schools to remain open and in session on election days.