

Retail Sales Tax - Agricultural Exemptions

FOR the purpose of exempting from the retail sales tax sales of baler twine and baler wire and certain fuel used for agricultural purposes.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 326(d) and (h)
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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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:

(d) Sales of motor vehicle fuel and liquid fuel upon the receipt, use, distribution or sale of which in this State a tax is imposed by the law of this State OR WHICH IS TO BE USED FOR AGRICULTURAL PURPOSES IN FARM TRACTORS OR FARM EQUIPMENT AS DEFINED IN THE TRANSPORTATION ARTICLE.

(h) Sales of the following items for agricultural purposes: livestock, poultry, seeds, feed for livestock and poultry, bedding or litter for poultry and livestock production, fertilizers, lime and land plaster, fungicides, herbicides and insecticides, AND BALER TWINE AND BALER WIRE; and the products of the farm, dairy, grove or garden, except those products which are usually sold by nurseries and horticulturists, including, but not limited to, flowers, sod, decorative trees and shrubs.

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

Approved May 29, 1979.

CHAPTER 680

(House Bill 1799)

AN ACT concerning