

Approved May 14, 1979.

CHAPTER 216

(House Bill 1687)

AN ACT concerning

Retail Sales and Use Taxes -
Farm Machinery and Manufacturing Machinery

FOR the purpose of repealing certain provisions of the Retail Sales Tax Act and the Maryland Use Tax which tax certain farm machinery and manufacturing machinery at a certain rate; and exempting these items from the retail sales tax and use tax; and clarifying language.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 324(d)
Annotated Code of Maryland
(1975 Replacement Volume and 1978 Supplement)

BY repealing

Article 81 - Revenue and Taxes
Section 325(c) and (d), and 373(d) and (e)
Annotated Code of Maryland
(1975 Replacement Volume and 1978 Supplement)

BY adding to

Article 81 - Revenue and Taxes
Section 326(11) and (mm)
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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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

324.

As used in this subtitle, the following terms shall mean or include: