

(b) (2) "Legal interest" means an estate in the dwelling whether as sole owner, joint tenant, tenant in common, tenant by the entireties, or through membership in a cooperative, and includes A PURCHASER PURSUANT TO A LAND INSTALLMENT CONTRACT, AS DEFINED BY § 10-101(B) OF THE REAL PROPERTY ARTICLE, AND a life estate.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1980.

Approved May 6, 1980.

CHAPTER 380

(House Bill 227)

AN ACT concerning

Retail Sales Tax - Sanitary Napkins and Tampons

FOR the purpose of exempting sales of sanitary napkins and tampons from the retail sales tax.

BY adding to

Article 81 - Revenue and Taxes
Section 326(oo)
Annotated Code of Maryland
(1975 Replacement Volume and 1979 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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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:

(OO) SALES OF SANITARY NAPKINS AND TAMPONS.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1980.

Approved May 6, 1980.

