

CHAPTER 558

(Senate Bill 435)

AN ACT concerning

~~Sales-and-Use-Tax---Printing~~
Retail Sales Tax - Exemption - Catalogues and
Direct Mail Advertising Literature

FOR the purpose of exempting from the ~~sales-and-use-tax--the~~
~~sale--or--use~~ retail sales tax certain sales of mail
order catalogues and direct mail advertising materials.

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be repealed, amended, or enacted to read as follows: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 MAIL ORDER CATALOGUES AND DIRECT
MAIL ADVERTISING MATERIALS LITERATURE WHICH WILL BE
DISTRIBUTED OUTSIDE THIS STATE.

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

Approved May 20, 1980.

CHAPTER 559

(Senate Bill 444)

AN ACT concerning

Program Open Space - Allocations for Fiscal Year 1981