

A COMPLETE SET OF BOOKS, RECORDS AND ACCOUNTS OF THESE SALES

350A.

NO PERSON MAY PUBLISH IN THIS STATE ANY ADVERTISEMENT OFFERING A FRANCHISE SUBJECT TO THE REGISTRATION REQUIREMENTS OF THIS LAW UNLESS A TRUE COPY OF THE ADVERTISEMENT HAS BEEN FILED FOR REVIEW IN THE OFFICE OF THE COMMISSIONER AT LEAST 7 BUSINESS DAYS PRIOR TO THE FIRST PUBLICATION OR SUCH SHORTER PERIOD AS THE COMMISSIONER BY RULE OR ORDER MAY ALLOW, OR UNLESS SUCH ADVERTISEMENT HAS BEEN EXEMPTED BY RULE OF THE COMMISSIONER.

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

Approved May 20, 1980.

CHAPTER 589

(House Bill 64)

AN ACT concerning

Sales Tax - Watermen Commercial Fishing Items

FOR the purpose of exempting from the retail sales tax the sale ~~to--watermen~~ of certain items used ~~in-commercial~~ seafood-harvesting by commercial fishing vessels; and clarifying certain language.

By ~~adding-to~~ repealing and reenacting, with amendments,

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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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