

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

(g) "Price" means the aggregate value in money of any thing or things paid or delivered, or promised to be paid or delivered by a purchaser to a vendor in the consummation and complete performance of a retail sale without any deduction therefrom on account of the cost of the property sold, cost of materials used, labor or service cost, or any other expense whatsoever. "Price" does not include the following:

(8) THE AMOUNT PAID BY ANY PURCHASER OF FOOD OR BEVERAGES FOR HUMAN CONSUMPTION ON THE PREMISES OF THE VENDOR AS A MANDATORY GRATUITY OR SERVICE CHARGE IN THE NATURE OF A TIP, UNLESS THE FOOD OR BEVERAGES ARE SERVED TO A GROUP OF MORE THAN TEN PERSONS, IF THE MANDATORY GRATUITY OR SERVICE CHARGE IS SEPARATELY STATED FROM THE CONSIDERATION RECEIVED FOR THE FOOD OR BEVERAGES TRANSFERRED IN THE RETAIL SALE.

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

Approved May 27, 1980.

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CHAPTER 777

(House Bill 981)

AN ACT concerning

Water Quality Loan of 1974

FOR the purpose of making a portion of the proceeds of the Water Quality Loan of 1974 available for State loans to assist counties, municipalities, and State and local agencies in the construction of sewer facilities; and providing conditions and limitations on loans that may be made by the Department of Health and Mental Hygiene, with the approval of the Board of Public Works.

BY adding to

Chapter 286 of the Acts of the General Assembly of 1974 Section 5(c)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That chapter(s) of the Acts of the General Assembly be repealed, amended, or enacted to read as follows: