

~~OF THIS SECTION MAY NOT BE CONSTRUED TO EXEMPT AGENCIES AND INSTRUMENTALITIES NOT SO ENUMERATED FROM ADHERING TO THE POLICIES STATED IN THIS SECTION.~~

(C) THIS SECTION MAY BE CITED AS THE BROADENED OWNERSHIP ACT.

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

Approved May 27, 1980.

CHAPTER 822

(Senate Bill 207)

AN ACT concerning

Sales Tax Exemption - Food

FOR the purpose of providing an express exemption from the retail sales tax for foods sold for human consumption at schools and colleges.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 326(c)(1)
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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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:

~~(c) (1) Sales of food for human consumption by churches, religious organizations, schools and colleges, and the sales of food for human consumption at hospitals, SCHOOLS AND COLLEGES:~~ :

(I) BY CHURCHES AND RELIGIOUS ORGANIZATIONS;

(II) BY SCHOOLS AND COLLEGES, INCLUDING SALES AT A SCHOOL OR COLLEGE BY A FOOD CONCESSIONAIRE UNDER