

~~exempting--the--resale-of-this-property-through-vending
machines.~~

~~BY-repealing-and-reenacting,-with-amendments,~~

~~Article-81---Revenue-and-Taxes
Section-324(f),-372(d)-and-(e)
Annotated-Code-of-Maryland
(1975-Replacement-Volume-and-1979-Supplement)~~

Retail Sales Tax - Vending Machine Sales

For the purpose of imposing a gross receipts tax on certain
sales through vending machines in lieu of the retail
sales tax; requiring an evaluation of this method of
taxation; and making the passage of this Act contingent
upon the passage of another Act.

BY adding to

Article 81 - Revenue and Taxes
Section 325(b) and 326(oo) and-372(i)(4)
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be repealed, amended, or enacted to read as follows: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

324-

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

~~(f)--"Retail-sale" and "sale at retail" means the--sale
in--any--quantity--or--quantities--of--any-tangible-personal
property--or--service--taxable--under--the--terms--of--this
subtitle.---The--term--shall--mean--all--sales--of--tangible
personal-property-to-any-person-for-any-purpose--other--than
those--in--which--the--purpose--of--the--purchaser-is-(i)-to
resell,-OTHER-THAN-ANY-PROPERTY,-EXCEPT-CIGARETTES,-TO--BE
SOLD--THROUGH--A-COIN-OPERATED-VENDING-MACHINE, the-property
so-transferred-in-the-form-in-which-the-same-is,-or-is--to
be,-received-by-him,-(ii)-to-consume--the-property-so
transferred-directly--and--predominantly--in--manufacturing,
assembling,-processing,-or--refining--of-tangible-personal
property-for-sale-or-in-the-generation--of--electricity,-if
the--consumption--occurs--within--1-year-after-the--tangible
personal-property-first-is-used-for-or-applied--to--any--of
these--purposes,-or-(iii)-to-use-or-incorporate-the-property
so-transferred-as-a-material--or--part--of--other--tangible
personal--property--to--be--produced--for--sale,-OTHER-THAN
PROPERTY,-EXCEPT-CIGARETTES,-TO--BE--SOLD--THROUGH--A~~