

SECTION 2. AND BE IT FURTHER ENACTED, That the passage of this Act is contingent upon the passage of either House Bill No. 1740 or Senate Bill No. 780 of 1980. If neither of these bills should be enacted, the provisions of this Act are null and void without need of further action by the General Assembly.

SECTION 3. AND BE IT FURTHER ENACTED, That the Retail Sales Tax Division of the Comptroller of the State Treasury shall evaluate this method of taxation and report its findings to the General Assembly by January 1, 1981.

SECTION 4. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1980.

Approved May 27, 1980.

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CHAPTER 853

(Senate Bill 409)

AN ACT concerning

~~Sales-and-Use-Tax---Vending-Machine-Sales~~

~~FOR-the-purpose-of-imposing-the-tax-on-certain--sales--to--a purchaser--for--resale--through--vending--machines,-and 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; prohibiting certain vendors from obtaining a credit against the amount of tax payable on certain sales to a purchaser for resale through vending machines; 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