

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

SECTION 2. AND BE IT FURTHER ENACTED, That this Act is hereby declared to be an emergency measure and necessary for the immediate preservation of the public health and safety and having been passed by a ye and nay vote supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, the same shall take effect from the date of its passage.

Approved April 22, 1980.

CHAPTER 211

(House Bill 1191)

AN ACT concerning

Sales Tax - Governmental Documents

FOR the purpose of exempting from the retail sales tax sales of certain material by governments and their instrumentalities.

BY adding to

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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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

(OO) SALES OF OFFICIAL DOCUMENTS, RECORDS, OR PUBLICATIONS, AND COPIES THEREOF, BY FEDERAL, STATE, AND LOCAL GOVERNMENTS OR INSTRUMENTALITIES.

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

Approved April 22, 1980.
