

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland read(s) as follows:

Article 81 - Revenue and Taxes

326.

The tax hereby levied does not apply to the following sales:

(e) (2) Sales of feed for human consumption for less than \$1, sales of feed for human consumption by a vendor operating a business which provides no facilities for consumption of the feed on the premises, and sales of feed for human consumption off of the premises by a vendor who has facilities for consumption of feed on the premises but who, at the same location, conducts a bona fide and substantial grocery, SEAFOOD, or market business. The term "facilities" does not include mere parking spaces for vehicles. The term "premises" includes any building, grounds, parking lot or other area, owned or controlled, in whole or in part, by the vendor, or which a third party has made available primarily for the use of patrons of the vendor or a group of feed vendors. The exemptions created by this paragraph, other than that for sales of less than \$1, do not apply to sales by a vendor selling feed within an enclosure for which a charge is made for admission or to sales by a vendor of feed which he serves for consumption on the premises of his purchaser or of a third party.

(c) (3) SALES OF SEAFOOD WHICH IS NOT PREPARED FOR IMMEDIATE CONSUMPTION AND CRABS, WHEN SOLD FOR HUMAN CONSUMPTION OFF THE PREMISES WHERE PURCHASED.

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 May 20, 1982.

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CHAPTER 368

(House Bill 645)

AN ACT concerning