CHAPTER 678

(House Bill 1047)

AN ACT concerning

Sales Tax - Exemptions Exemption - Mental Hospital Sales

FOR the purpose of exempting from the sales tax sales by sertain-vendors-operating-in-sertain--Etate--hospitals-at santeens-and gift shops at mental hospitals operated by the Department of Health and Mental Hygiene.

BY adding to

Article 81 - Revenue and Taxes Section 326(xx) Annotated Code of Maryland (1980 Replacement Volume and 1981 Supplement)

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:

(XX) SALES BY CANTEENS-AND GIFT SHOPS IN---STATE HOSPITALS AT MENTAL HOSPITALS OPERATED BY THE DEPARTMENT OF HEALTH AND MENTAL HYGIENE.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1982.

Approved June 1, 1982.

CHAPTER 679

(House Bill 1054)

AN ACT concerning