

to its insured the availability of] PROVIDE BENEFITS FOR THE EXPENSES OF home health care AS PRESCRIBED PROVIDED BY A PERSON LICENSED UNDER THE HEALTH OCCUPATIONS ARTICLE [and shall make available coverage for this care under such policy if requested by the insured].

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

Approved June 1, 1982.

CHAPTER 801

(Senate Bill 450)

AN ACT concerning

Sales Tax - ~~Exemption~~---Aluminum Manufacturing Machinery and Equipment

FOR the purpose of ~~exempting~~ amending the definition of manufacturing machinery and equipment to exempt from the sales tax certain machinery equipment and supplies used to manufacture in production activities, including the production of aluminum; and clarifying language.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 324(s)
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

324.

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

(s) (1) "Manufacturing machinery and equipment" means all machinery and equipment which by acceptable and consistent accounting standards is capitalized for the purpose of claiming depreciation and which is used in manufacturing, assembling, processing or refining products for sale AT ANY STAGE OF THE OPERATIONS, FROM THE HANDLING