

**CHAPTER 197**

**(House Bill 951)**

AN ACT concerning

**Sales and Use Tax - Bulk Vending Machines**

FOR the purpose of altering the maximum taxable price for purposes of a certain exemption under the sales and use tax for a sale of tangible personal property through certain vending machines.

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 11-201.1

Annotated Code of Maryland

(2004 Replacement Volume and 2005 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

**Article - Tax - General**

11-201.1.

(a) In this section, "bulk vending machine" means a vending machine that:

(1) contains unsorted merchandise; and

(2) on insertion of a coin, dispenses the unsorted merchandise in approximately equal portions at random and without selection by the customer.

(b) The sales and use tax does not apply to a sale of tangible personal property through a bulk vending machine for a taxable price of [25] 75 cents or less.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2006.

Approved April 25, 2006.

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**CHAPTER 198**

**(House Bill 1060)**

AN ACT concerning

**Real Property - Mechanics' Liens - Professional Services**

FOR the purpose of establishing that work done for or about a building, for purposes of establishing a mechanic's lien, includes certain professional services; and generally relating to mechanics' liens.