

organization to participate in a fund-raising campaign for a percentage of the gross receipts under which students act as agents or salespersons for the organization by selling or taking orders for the sale; OR

(6) SUBJECT TO SUBSECTION (E) OF THIS SECTION, A BONA FIDE CHURCH, RELIGIOUS ORGANIZATION, OR OTHER NONPROFIT ORGANIZATION EXEMPT FROM TAXATION UNDER § 501(C)(3) OF THE INTERNAL REVENUE CODE IF:

(I) THE SALE IS MADE AT AN AUCTION SALE; AND

(II) THE PROCEEDS OF THE SALE ARE USED TO CARRY ON THE EXEMPT PURPOSES OF THE CHURCH OR ORGANIZATION.

(c) To qualify as an organization to which a sale is exempt under subsection (a)(3) or (5) of this section, the organization shall file an application for an exemption certificate with the Comptroller.

(d) The Comptroller may treat the possession of an effective determination letter of status under § 501(c)(3) or (13) of the Internal Revenue Code from the Internal Revenue Service as evidence that an organization qualifies under subsection (a)(3) or (5) or (1) of this section, respectively.

(E) FOR A SALE DESCRIBED UNDER SUBSECTION (B)(6) OF THIS SECTION THAT IS NOT OTHERWISE EXEMPT UNDER THIS SECTION, ONLY THAT PART OF THE SALE PRICE THAT QUALIFIES FOR A DEDUCTION UNDER THE FEDERAL INCOME TAX AS A CHARITABLE CONTRIBUTION UNDER THE REGULATIONS AND GUIDELINES OF THE INTERNAL REVENUE SERVICE IS EXEMPT FROM THE SALES AND USE TAX UNDER THIS SECTION.

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

Approved April 25, 2006.

CHAPTER 211

(House Bill 1626)

AN ACT concerning

Harford County – Alcoholic Beverages – Class B Restaurant Beer, Wine and Liquor Licenses Within an Integrated Community Shopping Center – Exception

FOR the purpose of providing that the Harford County Liquor Control Board may waive certain restrictions on the issuance of certain alcoholic beverages licenses for a restaurant in the county or in a municipal corporation of the county if the restaurant is located in a shopping center designated as an integrated community shopping center and the Board takes into account, among other considerations, comments received from certain parents; defining a certain term;