SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1984.

Approved May 8, 1984.

CHAPTER 242

(House Bill 938)

AN ACT concerning

Sales Tax - Exemption - Television Decoders for Hearing Impaired Individuals

FOR the purpose of exempting from the sales tax the sales of decoders for captioned television programs for hearing impaired individuals.

BY adding to

Article 81 - Revenue and Taxes Section 326(yy) Annotated Code of Maryland (1980 Replacement Volume and 1983 Supplement)

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

Article 81 - Revenue and Taxes

326.

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

(YY) SALES OF DECODERS FOR CAPTIONED TELEVISION PROGRAMS FOR HEARING IMPAIRED INDIVIDUALS.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1984.

Approved May 8, 1984.

CHAPTER 243

(House Bill 1004)

AN ACT concerning