

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1985.

Approved May 28, 1985.

CHAPTER 588

(House Bill 22)

AN ACT concerning

Retail Sales Tax - Exemption - Prescription Dietary Animal Food

FOR the purpose of providing an exemption from the State retail sales tax for certain sales of prescription dietary food for animals; and defining a certain term.

BY adding to

Article 81 - Revenue and Taxes
Section 326(aaa)
Annotated Code of Maryland
(1980 Replacement Volume and 1984 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:

(AAA) (1) SALES OF DIETARY FOOD FOR ANIMALS:

(I) TO A VETERINARIAN;

(II) BY A VETERINARIAN; OR

(III) PURSUANT TO A PRESCRIPTION ISSUED BY A VETERINARIAN.

(2) IN THIS SUBSECTION "DIETARY FOOD FOR ANIMALS" MEANS FOOD FOR CONSUMPTION BY A DOG OR CAT THAT:

(I) IS CONSUMED AS A SUPPLEMENT TO, OR SUBSTITUTE FOR, THE USUAL DIET OF THE ANIMAL; AND

(II) IS ORDINARILY AVAILABLE IN THE RETAIL MARKET ONLY IF PRESCRIBED BY A VETERINARIAN.