

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes  
Section 131  
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 78 - Public Service Commission Law

26.

(b) Subsection (a) shall not apply to service rendered or commodities furnished under the following circumstances:

(1) To a public service company's own officers, employees, pensioners, and their immediate families, and United States, State, or local governments.

(2) To provide relief in cases of general epidemic, pestilence, flood or other similar calamity.

(3) In the case of common carrier companies, also to transportation of personnel of any other common carrier company which reciprocates for personnel of the transporting common carrier company; transportation of inmates of hospitals, indigent, destitute and homeless persons; transportation of persons exclusively engaged in charitable and eleemosynary work; transportation of inmates of national or state soldiers and sailors homes, including those about to enter and those returning home after discharges; transportation of railway mail service employees, post office, customs and immigration inspectors, newsboys, baggage agents; transportation of property carried to or from fairs and expositions for exhibition; transportation of employees of sleeping car companies, express companies, telegraph companies and telephone companies doing business along the line of the carrier company; transportation of persons and property incident to or connected with contracts for construction, operation or maintenance of the plant of the transporting company, to the extent provided in the contract; transportation of persons injured in accidents or wrecks, and physicians and nurses attending such persons, and other necessary caretakers in transit; transportation of children under five years of age free of charge, and children under twelve years of age for half fare; any transportation free, or at reduced rates otherwise authorized by law; issuance of mileage, excursion, school commutation or commutation passenger tickets, or joint interchangeable mileage tickets, with special provisions as to the amount of free baggage that may be carried under mileage tickets of one hundred miles or more.