

company or department or volunteer ambulance company or rescue squad situated in this State when such tangible personal property is purchased for use in carrying on the work of such institution or organization[; provided that].

(2) (I) EXCEPT AS PROVIDED IN SUBPARAGRAPH (II) OF THIS PARAGRAPH, AS USED IN THIS SUBSECTION the term "institution or organization" shall not include the United States of America or any agency or instrumentality thereof.

(II) AS USED IN THIS SUBSECTION, THE TERM "INSTITUTION OR ORGANIZATION" INCLUDES THE AMERICAN NATIONAL RED CROSS.

(3) (I) An institution or organization seeking to qualify for exemption under the terms of this subsection shall apply to the Comptroller for a certificate of exemption.

(II) A vendor may not recognize the exemption created by this subsection unless the purchaser possesses a valid certificate of exemption issued by the Comptroller.

(III) The Comptroller may treat possession of an effective determination letter from the Internal Revenue Service as to qualification under § 501(c)(3) of the Internal Revenue Code of 1954 as evidence that an institution or organization is a nonprofit religious, charitable, or educational institution or organization within the meaning of this subsection.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1987.

Approved May 14, 1987.

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CHAPTER 343

(Senate Bill 364)

AN ACT concerning

Injunctions - Upon Whom Orders Binding

FOR the purpose of repealing obsolete language specifying upon whom certain orders relating to injunctions under certain former Maryland Rules shall be binding.

BY repealing