

AN ACT concerning

~~Retail Sales Tax --- Exemptions for Manufacturers~~

~~FOR the purpose of including bituminous concrete plants within the class of manufacturing machinery and equipment specifically exempt from taxation under the Retail Sales Tax Act, and providing for retroactivity of this Act.~~

Retail Sales Tax - Exemptions for Machinery and Equipment Used to Produce Bituminous Concrete

FOR the purpose of exempting certain sales of machinery and equipment used to produce bituminous concrete and certain fuel, electricity, and other utilities used to operate the machinery and equipment from taxation under the Retail Sales Tax Act; providing for the application of this Act at certain times; and generally relating to exemptions from the Retail Sales Tax Act for certain machinery and equipment used to produce bituminous concrete.

~~BY repealing and reenacting, with amendments,~~

~~Article 81 --- Revenue and Taxes
Section 324(s)(3)
Annotated Code of Maryland
(1980 Replacement Volume and 1986 Supplement)~~

BY adding to

Article 81 - Revenue and Taxes
Section 326(eee)
Annotated Code of Maryland
(1980 Replacement Volume and 1986 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

324:

~~(s)(3) --- Notwithstanding the above requirements, manufacturing machinery and equipment specifically includes BITUMINOUS CONCRETE PLANTS, melting, smelting, heating, and annealing coke oven and aluminum furnaces, anode bake ovens,~~