

(3) At any other time that the Bank Commissioner considers necessary.

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

Approved April 14, 1987.

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CHAPTER 32

(Senate Bill 285)

AN ACT concerning

Retail Sales Tax - Exemption for Telecommunications  
Devices for the Deaf and Hearing-Impaired

FOR the purpose of exempting telecommunications devices for the deaf and hearing-impaired from the application of the State retail sales tax; and defining a certain term.

BY adding to

Article 81 - Revenue and Taxes  
Section 326(m-1)  
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

326.

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

(M-1)(1) SALES OF TELECOMMUNICATIONS DEVICES SPECIFICALLY ADAPTED FOR THE DEAF AND HEARING-IMPAIRED.

(2) FOR THE PURPOSES OF THIS SUBSECTION, "TELECOMMUNICATIONS DEVICES" MEANS:

(I) THOSE DEVICES WHICH CHANGE DIGITAL CODES INTO TONES FOR TRANSMISSION THROUGH TELEPHONE LINES;

(II) FLASHING SIGNAL DEVICES; OR