

CHAPTER 79

(House Bill 324)

AN ACT concerning

Maryland State Apple Commission - Excise Tax on
Commercial Apples

FOR the purpose of providing that certain commercial apples grown
in Maryland are subject to a certain excise tax; and
redefining a certain term.

BY repealing and reenacting, with amendments,

Article - Agriculture
Section 10-401(c) and 10-406(a)
Annotated Code of Maryland
(1985 Replacement Volume and 1987 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
MARYLAND, That the Laws of Maryland read as follows:

Article - Agriculture

10-401.

(c) "Commercial apples" means apples [meeting the
specifications of U. S. one canner grade or better grades.] THAT:

(1) HAVE BEEN GROWN IN MARYLAND FOR THE PURPOSE OF
SALE BY A GROWER AS DEFINED IN SUBSECTION (E) OF THIS SECTION;
AND

(2) MEET THE SPECIFICATIONS OF U.S. ONE CANNER GRADE
OR BETTER GRADES.

10-406.

(a) (1) EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS
SUBSECTION, [An] AN excise tax of 3 cents per bushel is levied on
all commercial apples [grown and sold in the State. However, the
first 500 bushels of apples sold by any grower in any one crop
season shall be exempt from this tax.] A GROWER PRODUCES IN ANY
ONE CROP SEASON.

(2) THE FOLLOWING COMMERCIAL APPLES A GROWER PRODUCES
IN ANY ONE CROP SEASON ARE EXEMPT FROM THE EXCISE TAX UNDER THIS
SECTION: