

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article - Tax - General

11-104.

(D)-(1)--THE--SALES--AND--USE--TAX--FOR--THE--1ST--RETAIL--SALE--OF--A--MOBILE--HOME,--AS--DEFINED--IN--ARTICLE--41B,--§--6--202(G)--OF--THE--CODE,--APPLIES--ONLY--TO--THE--PERCENTAGE--SPECIFIED--IN--PARAGRAPH--(2)--OF--THIS--SUBSECTION--OF--THE--MANUFACTURER'S--INVOICE--PRICE--OF--THE--MOBILE--HOME.

(2)--THE--PERCENTAGE--OF--THE--MANUFACTURER'S--INVOICE--PRICE--OF--A--MOBILE--HOME--THAT--IS--SUBJECT--TO--THE--TAX--UNDER--PARAGRAPH--(1)--OF--THIS--SUBSECTION--IS:

(I)--90%--FOR--A--SALE--MADE--ON--OR--AFTER--JANUARY--1,--1989--BUT--BEFORE--JULY--1,--1989;

(II)--80%--FOR--A--SALE--MADE--ON--OR--AFTER--JULY--1,--1989--BUT--BEFORE--JULY--1,--1990;

(III)--70%--FOR--A--SALE--MADE--ON--OR--AFTER--JULY--1,--1990--BUT--BEFORE--JULY--1,--1991;--AND

(IV)--60%--FOR--A--SALE--MADE--ON--OR--AFTER--JULY--1,--1991.

11-213.

EXCEPT FOR THE 1ST RETAIL SALE OF THE MOBILE HOME, THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF A MOBILE HOME, AS DEFINED IN ARTICLE 41B, § 6-202(G) OF THE CODE.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect January 1, 1989.

Approved May 17, 1988.