

(As enacted by Chapter \_\_\_\_ (S.B. 1) of the Acts of the General Assembly of 1988)

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:

(FFF) SALES OF TANGIBLE PERSONAL PROPERTY ~~AS-PREScribed-BY A-PHYSICIAN FOR INSTALLATION IN A MOTOR VEHICLE TO PROVIDE ACCESS TO, OR PERMIT OPERATION OF, THE MOTOR VEHICLE BY A HANDICAPPED PERSON.~~

375.

The use, storage or consumption in this State of the following tangible personal property is hereby specifically exempted from the tax imposed by this subtitle:

(b) Tangible personal property expressly exempted from the retail sales tax imposed by this State under the terms and provisions of § 326 and § 326A of this article.

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

Article - Tax - General

11-211.

(b) The sales and use tax does not apply to a sale of:

(1) a hemodialysis drug or device, by a licensed pharmacist or by a person who holds a permit under § 12-603 of the Health Occupations Article, directly to a hemodialysis patient requiring regular home treatment;

(2) tangible personal property that is manufactured or adapted specifically to compensate for blindness, including braille slates and paper, items with braille markings, preset insulin syringes, and raised line drawing kits;

(3) a decoder for captioned television programs for use by a hearing-impaired individual;

(4) a telecommunications device that is adapted specifically for hearing-impaired individuals and is: