

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1989.

Approved May 19, 1989.

CHAPTER 356

(Senate Bill 756)

AN ACT concerning

Sales and Use Tax - Services for the Operation of Rental Recording Studio Equipment

FOR the purpose of ~~exempting--from altering the definition of taxable price under the sales and use tax,--the rental of to exclude certain charges for services for operation of rental~~ equipment used for the production of commercial audio, video, or film recordings under certain circumstances.

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

Article - Tax - General
Section ~~11-216.1~~ 11-101(i)(3)
Annotated Code of Maryland
(1988 Volume)

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

Article - Tax - General

~~11-216.1-~~

~~THE SALES AND USE TAX DOES NOT APPLY TO A RENTAL OF EQUIPMENT USED FOR THE PRODUCTION OF AUDIO, VIDEO, OR FILM RECORDINGS WHEN THE RENTAL INCLUDES SERVICES FOR THE OPERATION OF THE EQUIPMENT.~~

11-101.

(i) (3) "Taxable price" does not include a charge that is made in connection with a sale and is stated as a separate item of the consideration for:

(i) a delivery, freight, or other transportation service for delivery directly to the buyer by the vendor or by another person acting for the vendor;