

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

Article - Tax - General

11-204.

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

(3) a sale to a nonprofit organization made to carry on its work, if the organization:

(i) 1. is located in the State; OR

~~2. PROVIDES ITS SERVICES WITHIN THE STATE ON A ROUTINE AND SUBSTANTIAL BASIS;~~

2. IS LOCATED IN AN ADJACENT JURISDICTION AND PROVIDES ITS SERVICES WITHIN THE STATE ON A ROUTINE AND REGULAR BASIS;

(ii) is a charitable, educational, or religious organization;

(iii) is not the United States; and

(iv) except for the American National Red Cross, is not a unit or instrumentality of the United States;

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

Approved May 25, 1989.

-----

CHAPTER 677

(House Bill 675)

AN ACT concerning

Death Penalty - Mentally Retarded

FOR the purpose of prohibiting a person found guilty of murder in the first degree from being sentenced to death if the person is--found-to-have-been establishes by a preponderance of the evidence that the person was mentally retarded at the time the murder was committed; and providing for the application of this Act.