

CHAPTER 787

(Senate Bill 655)

AN ACT concerning

Sales and Use Tax - Exemption for Food

FOR the purpose of altering the exemption from the ~~retail-sales sales and use~~ tax for certain sales of food for human consumption, to provide an exception to the exemption for certain sales of food prepared for immediate consumption that ~~the--vendor--delivers~~ certain vendors deliver off the premises; and generally relating to the exemption from the ~~retail-sales sales and use~~ tax for certain sales of food for human consumption.

BY repealing and reenacting, with amendments,

Article - Tax - General
Section 11-206(d)
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

11-206.

(d) (1) Except as otherwise provided in this subsection, the sales and use tax does not apply to a sale of food:

(i) by a food vendor who provides no facilities for food consumption on the premises; or

(ii) for consumption off the premises where sold by a food vendor who:

1. provides facilities for food consumption on the premises; and

2. operates a substantial grocery or market business at the same location where the food is sold.

(2) The exemptions under paragraph (1) of this subsection do not apply to a sale, by a food vendor, of food:

(i) within an enclosure for which a charge is made for admission; [or]