

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

Approved May 25, 1989.

CHAPTER 795

(House Bill 305)

AN ACT concerning

Sales Tax - Exemption for Medical Records

FOR the purpose of exempting from the retail sales and use tax the sale of medical records ~~by a physician or hospital~~ to a patient or the patient's representative.

BY repealing and reenacting, with amendments,

Article - Tax - General
Section 11-211(a)
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

11-211.

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

(1) a sale, to or by a physician or hospital, of drugs or medical supplies;

(2) a sale of medicine; [or]

(3) a sale of disposable medical supplies; OR

(4) A SALE OF A PATIENT'S MEDICAL RECORDS ~~BY A PHYSICIAN OR HOSPITAL~~ TO THE PATIENT OR THE PATIENT'S REPRESENTATIVE.

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

Approved May 25, 1989.
