

House Bill 1257, which was passed by the General Assembly and signed by me on May 27, 1993, accomplishes the same purpose. Therefore, it is not necessary for me to sign Senate Bill 659.

Sincerely,
William Donald Schaefer
Governor

Senate Bill No. 659

AN ACT concerning

Sales and Use Tax - Exemption - Computer Programs

FOR the purpose of providing an exemption from the sales and use tax for sales of certain computer programs; defining a term; and generally relating to applicability of the sales and use tax to sales of certain computer programs.

BY adding to

Article - Tax - General
Section 11-225
Annotated Code of Maryland
(1988 Volume and 1992 Supplement)

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

Article - Tax - General

11-225.

(A) IN THIS SECTION, "COMPUTER PROGRAM" MEANS A SET OF STATEMENTS OR INSTRUCTIONS TO BE USED DIRECTLY OR INDIRECTLY IN A COMPUTER IN ORDER TO BRING ABOUT A CERTAIN RESULT.

(B) THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF A COMPUTER PROGRAM THAT IS LEGALLY PERMITTED TO BE AND IS INTENDED TO BE:

- (1) REPRODUCED FOR SALE; OR
- (2) INCORPORATED IN WHOLE OR IN PART INTO ANOTHER COMPUTER PROGRAM INTENDED FOR SALE.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1993.

May 27, 1993

The Honorable Thomas V. Mike Miller, Jr.