

FOR the purpose of providing an exemption under the sales and use tax under certain circumstances for sales by certain vending facilities operated under the Maryland Vending Program for the Blind.

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 11-204(b)

Annotated Code of Maryland

(1988 Volume and 1993 Supplement)

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

Article - Tax - General

11-204.

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

(1) a bona fide church or religious organization, if the sale is made for the general purposes of the church or organization;

(2) a gift shop at a mental hospital that the Department of Health and Mental Hygiene operates; [or]

(3) a hospital thrift shop that:

(i) is operated by all volunteer staff;

(ii) sells only donated articles;

(iii) contributes the profits from sales to the hospital with which the shop is associated; and

(iv) is not operated in conjunction with a gift shop or another retail establishment; OR

(4) A VENDING FACILITY OPERATED UNDER THE MARYLAND VENDING PROGRAM FOR THE BLIND IF:

(I) THE FACILITY IS LOCATED ON PROPERTY HELD OR ACQUIRED BY OR FOR THE USE OF THE UNITED STATES FOR ANY MILITARY OR NAVAL PURPOSE; AND

(II) A POST EXCHANGE OR OTHER TAX EXEMPT CONCESSION IS LOCATED AND OPERATED ON THE SAME PROPERTY.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1994.

Approved May 26, 1994.