

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 1995.

Approved May 9, 1995.

CHAPTER 151

(Senate Bill 274)

AN ACT concerning

Sales and Use Tax - Exemption for Newspapers

FOR the purpose of ~~prohibiting the Comptroller from requiring a publication to be published more than a certain frequency to be eligible as a newspaper for a certain exemption under~~ defining a newspaper for purposes of a certain exemption from the sales and use tax; generally relating to the definition of newspapers for purposes of the sales and use tax.

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 11-215(c)

Annotated Code of Maryland

(1988 Volume and 1994 Supplement)

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

Article - Tax - General

11-215.

(c) (1) The sales and use tax does not apply to the printing and sale of newspapers that are distributed by the publisher at no charge.

(2) ~~THE COMPTROLLER MAY NOT REQUIRE THAT A PUBLICATION MUST BE PUBLISHED MORE FREQUENTLY THAN ONCE EACH CALENDAR MONTH TO BE ELIGIBLE AS A NEWSPAPER FOR THE EXEMPTION UNDER THIS SUBSECTION. A PUBLICATION IS NOT A NEWSPAPER UNLESS IT IS PUBLISHED AND DISTRIBUTED AT LEAST ONCE PER MONTH AND IT MEETS OTHER CRITERIA AS DEFINED BY THE COMPTROLLER.~~

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1995.

Approved May 9, 1995.