

(ii) On the exterior and interior, where appropriate, of the historic structures.

(b) The easement must be in form and substance acceptable to the trust and the extent of the interest to be encumbered must be acceptable to the Trust.

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

Approved May 9, 1995.

**CHAPTER 286**  
**(House Bill 796)**

AN ACT concerning

**Sales and Use Tax – Medical Equipment**

FOR the purpose of exempting from the sales and use tax certain medical equipment that is furnished pursuant to a doctor's order; and repealing a certain exemption under the sales and use tax for sickroom equipment that the Comptroller defines by regulation; under certain circumstances; and generally relating to the sales and use tax on medical equipment.

BY repealing and reenacting, with amendments,

Article – Tax – General

Section 11-211(b)(15)

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**

11-211:

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

(15) ~~{any other sickroom equipment that the Comptroller defines by regulations} OR MEDICAL EQUIPMENT THAT IS FURNISHED PURSUANT TO A DOCTOR'S ORDER FOR USE IN AN INDIVIDUAL'S RESIDENCE OR ON AN INDIVIDUAL'S PERSON; THAT:~~

(I) CAN WITHSTAND REPEATED USE;

(II) IS USED EXCLUSIVELY TO SERVE A MEDICAL PURPOSE;

(III) IS NOT USEFUL TO A PERSON IN THE ABSENCE OF ILLNESS OR INJURY; AND