- (2) REDUCTIONS IN STATE REVENUES ATTRIBUTABLE TO CHANGES IN FEDERAL INCOME TAX LAW; OR
- (3) <u>SUBSTANTIAL DOWNTURNS IN REVENUES RESULTING FROM SIGNIFICANT CHANGES IN THE ECONOMY OR FEDERAL ACTIONS THAT LAY OFF OR TERMINATE MARYLAND EMPLOYEES.</u>
- (G) (1) AS PART OF THE INFORMATION SUBMITTED WITH THE STATE BUDGET BILL AT THE 1996, 1997, AND 1998 SESSIONS OF THE GENERAL ASSEMBLY, THE GOVERNOR SHALL SUBMIT A REPORT THAT INDICATES FOR THE CURRENT FISCAL YEAR AND FOR THE FISCAL YEAR FOR WHICH THE STATE BUDGET IS PROPOSED, THE ESTIMATED EFFECTS ON REVENUES AND EXPENDITURES OF CHANGES IN FEDERAL LAW OR FEDERAL FISCAL POLICIES.

(2) THE REPORT SHALL INCLUDE:

- (I) BY PROGRAM, TO THE EXTENT POSSIBLE, WHERE FEDERAL AID HAS BEEN REDUCED OR PROPOSED FOR REDUCTION; AND
- (II) BY PROGRAM, WHERE FUNDS FROM THIS ACCOUNT ARE BEING REQUESTED TO OFFSET ANY REDUCTION IN FEDERAL AID.

Article - Tax - General

11–104.

(b) If a retail sale of tangible personal property OR A TAXABLE SERVICE is made through a vending OR OTHER SELF-SERVICE machine, the sales and use tax rate is 5%, APPLIED TO 95.25% of the gross receipts from the vending machine sales.

11 215.

- (c) The sales and use tax does not apply to the printing and sale of newspapers that are:
 - (1) SOLD THROUGH VENDING MACHINES; OR
 - (2) distributed by the publisher at no charge.

11–221.

- (a) The sales and use tax does not apply to:
- (1) a sale of an admission by a person whose gross receipts from the sale are subject to the admissions and amusement tax;
- (2) a sale of a communication service, other than a taxable service, rendered by a person whose charge for a communication service is or would be subject to the federal excise tax as described in § 4251 of the Internal Revenue Code in effect on July 1, 1979;
- (3) a sale of a motor fuel that is subject to the motor fuel tax or the motor carrier tax;