

(IV) CHEESE PUFFS AND CURLS;

(V) PORK RINDS;

(VI) EXTRUDED PRETZELS AND CHIPS;

(VII) POPPED POPCORN;

(VIII) NUTS AND EDIBLE SEEDS; OR

(IX) SNACK MIXTURES THAT CONTAIN ANY ONE OR MORE OF THE FOODS LISTED IN ITEMS (I) THROUGH (VIII) OF THIS PARAGRAPH.

(2) THE SALES AND USE TAX DOES NOT APPLY TO THE SALE OF SNACK FOOD THROUGH A VENDING MACHINE.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1997.

Approved April 30, 1996.

CHAPTER 86

(House Bill 38)

AN ACT concerning

Sales and Use Tax – Snack Food

FOR the purpose of repealing an exception for certain snack food to a certain exemption under the sales and use tax; ~~and~~ exempting from the sales and use tax the sale of certain snack food through vending machines; and providing for a delayed effective date.

BY repealing and reenacting, with amendments,

Article – Tax – General

Section 11-206(a) and (c)

Annotated Code of Maryland

(1988 Volume and 1995 Supplement)

BY adding to

Article – Tax – General

Section 11-206(g)

Annotated Code of Maryland

(1988 Volume and 1995 Supplement)

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