

GENERAL PURPOSE TO MAKE UNIFORM LAW WITH RESPECT TO THE SUBJECT OF THE SUBTITLE AMONG STATES ENACTING IT.

12-613. SHORT TITLE.

THIS SUBTITLE MAY BE CITED AS THE MARYLAND UNIFORM CERTIFICATION OF QUESTIONS OF LAW ACT.

SECTION 3. AND BE IT FURTHER ENACTED, That the catch lines contained in this Act are not law and may not be considered to have been enacted as part of this Act.

~~SECTION 3.~~ 4. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 1996.

Approved April 30, 1996.

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**CHAPTER 345**

**(Senate Bill 189)**

AN ACT concerning

**Sales and Use Tax – Machinery or Equipment Used Predominantly in a Production Activity**

FOR the purpose of altering an exemption under the sales and use tax for certain machinery and equipment used in a production activity to require that the machinery or equipment be predominantly used in a production activity and to eliminate a requirement that the machinery or equipment not be used in certain activities; providing for the termination of this Act; making a section of this Act contingent on the taking effect of another Act; and providing for the effective date of this Act.

BY repealing and reenacting, with amendments,

Article – Tax – General

Section 11-210(b)(1)

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:

**Article – Tax – General**

11-210.

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