

~~REASONABLE DOUBT THAT THE DEATH OF THE VICTIM WAS A DIRECT RESULT OF THE INJURY INFLICTED BY THE ACCUSED.~~

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall be construed only prospectively and may not be applied or interpreted to have any effect on or application to any offenses that were committed before the effective date of this Act.

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

Approved May 14, 1996.

CHAPTER 361

(Senate Bill 46)

AN ACT concerning

Sales and Use Tax – Gross Receipts from Vending Machine Sales

FOR the purpose of altering the computation of the sales and use tax for sales made through vending or other self-service machines; and generally relating to the sales and use tax on sales made through vending machines.

BY repealing and reenacting, with amendments,

Article – Tax – General

Section 11-104(b) and 11-301

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

11-104.

(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.

11-301.

The sales and use tax is computed on:

- (1) the taxable price of each separate sale;
- (2) if a combined sale is made, the combined taxable price of all retail sales on the same occasion by the same vendor to the same buyer; or