

(f) The Committee shall report its findings and recommendations to the Governor, the Legislative Policy Committee, the Senate Finance Committee, and the House Economic Matters Committee on or before December 1 of each year.

SECTION 7. AND BE IT FURTHER ENACTED, That Section 6 of this Act shall take effect July 1, 2000. It shall remain effective for a period of 5 years and, at the end of June 30, 2005, with no further action required by the General Assembly, Section 6 of this Act shall be abrogated and of no further force and effect.

SECTION ~~6~~ 8. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2000.

Approved April 25, 2000.

CHAPTER 12

(House Bill 794)

AN ACT concerning

Sales and Use Tax - Exemption for Digital Telecommunications Machinery and Equipment

FOR the purpose of exempting from the sales and use tax certain sales, during a certain time period, of certain machinery and equipment to be used for certain purposes; ~~requiring the Comptroller, upon application by the taxpayer, to refund the sales and use tax paid on sales of certain exempted equipment made between certain dates;~~ and generally relating to a sales and use tax exemption for sales, during a certain time period, of certain machinery and equipment.

BY adding to

Article - Tax - General

Section 11-210(d)

Annotated Code of Maryland

(1997 Replacement Volume and 1999 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.

(D) THE SALES AND USE TAX DOES NOT APPLY TO THE SALE, ON OR AFTER ~~JANUARY 31, 1999~~ JANUARY 1, 2000 BUT BEFORE JANUARY 1, 2008, OF MACHINERY OR EQUIPMENT:

(1) THAT ENABLES A TELEVISION OR RADIO STATION TO ORIGINATE AND BROADCAST OR TO RECEIVE AND BROADCAST DIGITAL SIGNALS; AND