

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

(2) THAT WAS OR IS PURCHASED TO COMPLY WITH OR TO FACILITATE COMPLIANCE WITH THE TELECOMMUNICATIONS ACT OF 1996, PUB. L. 104-104, 110 STAT. 56.

~~SECTION 2. AND BE IT FURTHER ENACTED, That the Comptroller shall refund, upon application by the taxpayer, any sales and use tax, penalty, or interest paid on the sale, on or after January 1, 1999 but before July 1, 1999, of equipment exempted from the sales and use tax under Section 1 of this Act, whether or not the payment was the result of a final assessment.~~

~~SECTION 3.~~ 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2000.

May 18, 2000

The Honorable Thomas V. Mike Miller, Jr.  
President of the Senate  
State House  
Annapolis MD 21401

Dear Mr. President:

In accordance with Article II, Section 17 of the Maryland Constitution, I have today