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3-802.

- (a) This subtitle applies to an employer who provides leave with pay to an employee following the birth of the employee's child.
- (b) An employer who provides leave with pay to an employee following the birth of the employee's child shall provide the same leave with pay to an employee when a child is placed with the employee for adoption.

Chapter 503 of the Acts of 1999

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1999. [It shall remain effective for a period of three years and, at the end of June 30, 2002, with no further action required by the General Assembly, this Act shall be abrogated and of no further force and effect.]

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2002.

Approved May 6, 2002.

CHAPTER 377

(House Bill 553)

AN ACT concerning

Sales and Use Tax - Exemption - Utilities Used to Produce Snow for Commercial Purposes

FOR the purpose of providing an exemption from the sales and use tax for the sale of certain utilities used in the production of snow used for commercial purposes; and generally relating to a sales and use tax exemption for the sale of utilities used in the production of snow used for commercial purposes.

BY adding to

Article - Tax - General

Section 11-229

Annotated Code of Maryland

(1997 Replacement Volume and 2001 Supplement)

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

Article – Tax – General

11-229.

THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF ELECTRICITY, FUEL, AND OTHER UTILITIES USED TO OPERATE THE MACHINERY OR EQUIPMENT USED TO PRODUCE SNOW FOR COMMERCIAL PURPOSES.