

~~distance telecommunications company franchise tax by the Department of Assessments and Taxation; providing for Maryland income tax purposes a subtraction modification for gross receipts subject to the long distance telecommunications company franchise tax; exempting from the sales and use tax the sale of certain property used by certain telephone companies; defining certain terms; making certain technical corrections; requiring the Governor to include certain amounts for certain purposes in the State budget for a certain fiscal year; providing for the application of this Act; and generally relating to the public service company franchise tax and the long distance telecommunications company franchise tax.~~

Repeal of Sales and Use Tax Exemption for Cigarettes – Supplementary Appropriation for Individuals with Developmental Disabilities

FOR the purpose of repealing the exemption under the sales and use tax for the sale of cigarettes on which the tobacco tax is paid; providing for the legislative appropriation for a certain fiscal year of revenues derived from the repeal of a certain sales and use tax exemption; making this Act a supplementary appropriation to support certain costs for certain individuals with developmental disabilities; explaining the intent of the General Assembly; clarifying the method of computation of the sales and use tax; providing for the effective date of this Act; requiring a certain report; and generally relating to a certain exemption under the sales and use tax and a supplementary appropriation.

BY adding to

~~Article Tax General~~

~~Section 1 101(k 1); 2 7A 01 to be under the new subtitle "Subtitle 7A. Long Distance Telecommunications Company Franchise Tax Refunds"; 8 101 (e 1) and (e 2); 8 501 through 8 507, inclusive, to be under the new subtitle "Subtitle 5. Long Distance Telecommunications Company Franchise Tax"; 10 307(e 1), and 11 210(e)~~

~~Annotated Code of Maryland~~

~~(1988 Volume and 1990 Supplement)~~

BY repealing

~~Article Tax General~~

~~Section 2 1201~~

~~Annotated Code of Maryland~~

~~(1988 Volume and 1990 Supplement)~~

BY repealing and reenacting, with amendments,

~~Article Tax General~~

~~Section 2 1202 to be under the amended subtitle "Subtitle 12. Public Service Company Franchise Tax Refunds", 8 401, 8 404, 13 101(e)(2)(ii), 13 402(a)(5), 13 508(a) and (d), 13 602(c), and 13 702(e)~~

~~Annotated Code of Maryland~~