

[(6)] (5) a rental of a motion picture, motion picture trailer, or advertising poster for display on theater premises by a person whose gross receipts from the activity related to the rental is subject to the admissions and amusement tax; or

[(7)] (6) except for a rental, a sale of a vessel that is subject to the excise tax under § 8-716 of the Natural Resources Article.

SECTION 2. AND BE IT FURTHER ENACTED, That the sales and use tax on the retail sale or use of cigarettes shall be computed without deductions.

SECTION 3. AND BE IT FURTHER ENACTED, That for Fiscal Year 1992 only and from only those additional sales and use tax revenues resulting from this Act that are credited to the State General Fund for Fiscal Year 1992, and from no other funds, and subject to the provisions of law relating to budgetary procedure to the extent applicable, the amount specified below, or as much thereof as required to accomplish the designated purpose, is hereby appropriated and authorized to be disbursed from as much of those additional revenues as are received by the State:

32.13.01.12 Community Services

In addition to the amount appropriated in the Budget Bill for Fiscal Year 1992, to supplement the appropriation for Fiscal Year 1992, the following amount to be used only to provide funds for payment of human service contracts for day placements for those individuals no longer eligible for coverage by the Maryland State Department of Education and for emergency placements:

General Fund Appropriation \$5,000,000.

SECTION 4. AND BE IT FURTHER ENACTED, That the Department of Health and Mental Hygiene shall provide to the budget committees of the General Assembly, the Department of Fiscal Services, and the Department of Budget and Fiscal Planning by June 30, 1991 a plan for the expenditure of the funds provided in Section 3 of this Act.

SECTION 5. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 1991.

Approved May 24, 1991.

CHAPTER 640

(House Bill 1202)

AN ACT concerning

~~Used Tires — Recycling and License Fees~~
Scrap Tires — Recycling — Fees

FOR the purpose of ~~repealing the provision that allows a person to store used tires if the person can show that within a certain time the person will dispose of the tires~~