

(i) owned by the National Board of Young Men's Christian Associations; and

(ii) known as the Railroad YMCA of Cumberland;

(2) property that is owned by the Upper Potomac Jaycees, Incorporated;

(3) property that is owned by the Allegany Beagle Club, Incorporated; [and]

(4) property that is:

(i) leased by Frostburg Community Hospital, Inc.; and

(ii) used for hospital purposes; AND

~~(3)~~ (5) PROPERTY THAT IS OWNED BY THE WESTERN MARYLAND SCENIC RAILROAD.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1991.

Approved May 24, 1991.

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## CHAPTER 653

(House Bill 1328)

AN ACT concerning

### **Repeal of Sales and Use Tax Exemption for Cigarettes – Supplementary Appropriation for Medical Care Programs**

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 medical assistance; 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; and generally relating to a certain exemption under the sales and use tax and a supplementary appropriation.