

·[(5)] (4) except for a rental, a sale of a motor vehicle, other than a house or office trailer, that is subject to the motor vehicle excise tax under § 13-809 or § 13-811 of the Transportation Article;

[(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:

32.01.01.01 General Administration

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 to be transferred by approved budget amendment for payment of salaries and creation of not more than 250 positions at State mental hygiene hospital centers, developmental disabilities centers or chronic disease hospital centers in danger of losing or failing to attain Health Care Financing Administration (HCFA) certification or State licensure. Positions created under this appropriation are excluded from the Rule of 50 as provided in the Budget Bill, Chapter _____ (H.B. 650) of the Acts of the General Assembly of 1991. Any of these funds remaining at the close of the fiscal year shall revert to the General Fund:

General Fund Appropriation	\$4,600,000.
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SECTION 4. AND BE IT FURTHER ENACTED, That the Department of Health and Mental Hygiene shall provide a preliminary report on the allocation of these positions and funds by July 1, 1991 and a final report by August 1, 1992 to the budget committees of the General Assembly, the Department of Fiscal Services, and the Department of Budget and Fiscal Planning. The reports should describe the purposes for the allocation, as well as list the position classifications and salaries, by facility.

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

Approved May 24, 1991.