

24, 1991, accomplishes the same purpose. Therefore, it is not necessary for me to sign House Bill 1077.

Sincerely,
William Donald Schaefer
Governor

House Bill No. 1077

AN ACT concerning

Sales and Use Tax – Cable Nonbroadcast Television Programmer Networks

FOR the purpose of ~~including in the definition of “taxable price”, for purposes of the sales and use tax, the cost of certain property sold to a cable television programmer; and exempting from the sales and use tax the sale of certain property sold to a cable~~ or other nonbroadcast television programmer network.

BY repealing and reenacting, with amendments,

Article – Tax – General
Section ~~11-101(i)(1) and~~ 11-216(a)
Annotated Code of Maryland
(1988 Volume and 1990 Supplement)

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

Article – Tax – General

~~11-101.~~

~~(i) (1) “Taxable price” means the value, in money, of the consideration of any kind that is paid, delivered, payable, or deliverable by a buyer to a vendor in the consummation and complete performance of a sale without deduction for any expense or cost, including the cost of:~~

- ~~(i) any labor or service rendered;~~
- ~~(ii) any material used; [or]~~
- ~~(iii) any property sold; OR~~

~~(IV) ANY PROPERTY THAT CONSTITUTES A SERIES OF IMAGES STORED ON VIDEO TAPE OR IN OTHER OPTICAL OR DIGITAL FORMS OR ELECTRONIC SIGNALS GENERATED FROM THESE IMAGES WHEN SOLD TO A CABLE TELEVISION PROGRAMMER TO THE EXTENT THE IMAGES ARE INTENDED FOR EXHIBITION WITHIN THE STATE.~~