

11-216.

(a) The sales and use tax does not apply to:

(1) a sale for use of tangible personal property that:

(i) is bought outside this State;

(ii) is intended solely for use in another state; and

(iii) is stored in this State pending shipment to another state; [or]

(2) a sale of tangible personal property to a person obligated under a contract to incorporate that property into real property located in another state where the purchase or use of that property would not be subject to a sales tax, use tax, or similar tax;
OR

(3) EXCEPT FOR THAT PORTION OF THE PURCHASE PRICE ALLOCABLE TO INTENDED VIEWING IN THIS STATE, A SALE OF A SERIES OF IMAGES STORED ON VIDEO TAPE OR IN OTHER OPTICAL OR DIGITAL FORMS OR ELECTRONIC SIGNALS GENERATED FROM THESE IMAGES TO A CABLE TELEVISION PROGRAMMER TO THE EXTENT THE IMAGES ARE INTENDED FOR EXHIBITION OR OTHER NONBROADCAST TELEVISION NETWORK, IF THE IMAGES ARE INTENDED FOR VIEWING BY TELEVISION VIEWERS LOCATED OUTSIDE THE STATE.

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

May 24, 1991

The Honorable R. Clayton Mitchell, Jr.
Speaker of the House of Delegates
State House
Annapolis, Maryland 21401

Dear Mr. Speaker:

In accordance with Article II, Section 17 of the Maryland Constitution, I have today vetoed House Bill 1091.

This bill would include volunteer advanced life support units in definitions to provide workers' compensation coverage to members of volunteer advanced life support units.

House Bill 561, which was passed by the General Assembly and was signed by me on May 24, 1991, accomplishes the same purpose and expands the meaning of "on duty" volunteer fire fighters, rescue squad and advanced life support personnel for the purpose of clarifying under which circumstances such personnel are eligible for workers' compensation coverage. Therefore, it is not necessary for me to sign House Bill 1091.

Sincerely,