

HOUSE BILL 394

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Q4
HB 133/99 - W&M

2000 Regular Session
0lr1363

By: **Delegates Hixson, Howard, Finifter, Marriott, Phillips, Bozman, Healey, Shriver, and Cryor**

Introduced and read first time: February 3, 2000

Assigned to: Ways and Means

Committee Report: Favorable

House action: Adopted

Read second time: March 9, 2000

CHAPTER _____

1 AN ACT concerning

2 **Sales and Use Tax - Bulk Vending Machines**

3 FOR the purpose of exempting from the sales and use tax certain sales of tangible
4 personal property through bulk vending machines; defining a certain term; and
5 generally relating to a sales and use tax exemption for certain sales of tangible
6 personal property through bulk vending machines.

7 BY adding to
8 Article - Tax - General
9 Section 11-201.1
10 Annotated Code of Maryland
11 (1997 Replacement Volume and 1999 Supplement)

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

14 **Article - Tax - General**

15 11-201.1.

16 (A) IN THIS SECTION, "BULK VENDING MACHINE" MEANS A VENDING
17 MACHINE THAT:

18 (1) CONTAINS UNSORTED MERCHANDISE; AND

1 (2) ON INSERTION OF A COIN, DISPENSES THE UNSORTED
2 MERCHANDISE IN APPROXIMATELY EQUAL PORTIONS AT RANDOM AND WITHOUT
3 SELECTION BY THE CUSTOMER.

4 (B) THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF TANGIBLE
5 PERSONAL PROPERTY THROUGH A BULK VENDING MACHINE FOR A TAXABLE PRICE
6 OF 25 CENTS OR LESS.

7 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
8 July 1, 2000.