
By: Delegates Healey, Hixson, Rosapepe, Beck, Bonsack, Bozman, Cryor, C. Davis, Finifter, Greenip, Howard, Hurson, Leopold, Marriott, McKee, C. Mitchell, Muse, Ports, Rzepkowski, Shriver, Workman, Heller, M. Burns, Slade, Owings, Holt, V. Mitchell, Fry, Barve, Harkins, Love, Klausmeier, Opara, Poole, DeCarlo, Mossburg, Branch, Preis, Donoghue, D. Davis, Bissett, and Jacobs

Introduced and read first time: January 27, 1997

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax - Food Sold Through Vending Machines**

3 FOR the purpose of altering a certain exemption under the sales and use tax for sales of
4 certain food through vending machines; and repealing a certain definition.

5 BY repealing and reenacting, with amendments,

6 Article - Tax - General

7 Section 11-206(g)

8 Annotated Code of Maryland

9 (1988 Volume and 1996 Supplement)

10 (As enacted by Chapters 85 and 86 of the Acts of the General Assembly of 1996)

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

13 **Article - Tax - General**

14 11-206.

15 (g) [(1) In this subsection, "snack food" means:

16 (i) potato chips and sticks;

17 (ii) cornchips;

18 (iii) pretzels;

19 (iv) cheese puffs and curls;

20 (v) pork rinds;

21 (vi) extruded pretzels and chips;

22 (vii) popped popcorn;

23 (viii) nuts and edible seeds; or

2

1 (ix) snack mixtures that contain any one or more of the foods listed in
2 items (i) through (viii) of this paragraph.

3 (2)] The sales and use tax does not apply to the sale of [snack] food through
4 a vending machine.

5 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
6 July 1, 1997.