
By: **Delegates Hixson and Healey**

Introduced and read first time: January 27, 1999

Assigned to: Ways and Means

A BILL ENTITLED

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 1998 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

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

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

25 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
26 July 1, 1999.