

HOUSE BILL 133

Unofficial Copy  
Q4

1999 Regular Session  
9lr0582  
CF 9lr1731

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By: **Delegates Hixson and Healey**  
Introduced and read first time: January 27, 1999  
Assigned to: Ways and Means

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Committee Report: Favorable  
House action: Adopted  
Read second time: February 23, 1999

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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 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.

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

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