

HOUSE BILL 259

Unofficial Copy
Q4
HB 446/98 - W&M

1999 Regular Session
9lr0464
CF 9lr0473

By: **Delegates Healey, Taylor, Wood, Owings, Fulton, Minnick, Pitkin,
Heller, Barve, DeCarlo, Leopold, Shriver, Marriott, C. Davis, Hammen,
Mohorovic, James, Glassman, Brown, Riley, Sher, Dewberry, Donoghue,
Shank, Cadden, Ports, Moe, Frush, O'Donnell, Hurson, Hixson, Bozman,
and Giannetti**

Introduced and read first time: February 3, 1999
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax Exemption - Certain Wholesome Foods**

3 FOR the purpose of exempting from the sales and use tax the sale of certain food
4 through a vending machine.

5 BY adding to
6 Article - Tax - General
7 Section 11-206(h)
8 Annotated Code of Maryland
9 (1997 Replacement Volume and 1998 Supplement)

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

12 **Article - Tax - General**

13 11-206.

14 (H) THE SALES AND USE TAX DOES NOT APPLY TO THE SALE THROUGH A
15 VENDING MACHINE OF MILK, BOTTLED WATER, FRESH FRUIT, FRESH VEGETABLES,
16 OR YOGURT.

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