#### **HOUSE BILL 259**

Unofficial Copy Q4 HB 446/98 - W&M

## 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

Committee Report: Favorable with amendments House action: Adopted Read second time: March 16, 1999

CHAPTER\_\_\_\_\_

#### 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. HOUSE BILL 259