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Article - Tax - General

2 11-210.

3 (D) THE SALES AND USE TAX DOES NOT APPLY TO THE SALE, ON OR AFTER
4 ~~JANUARY 31, 1996~~ JULY 1, 1999 BUT BEFORE JANUARY 1, 2008, OF MACHINERY OR
5 EQUIPMENT:

6 (1) THAT ENABLES A TELEVISION OR RADIO STATION TO ORIGINATE
7 AND BROADCAST OR TO RECEIVE AND BROADCAST DIGITAL SIGNALS; AND

8 (2) THAT WAS OR IS PURCHASED TO COMPLY WITH OR TO FACILITATE
9 COMPLIANCE WITH THE TELECOMMUNICATIONS ACT OF 1996, PUB. L. 104-104, 110
10 STAT. 56.

11 ~~SECTION 2. AND BE IT FURTHER ENACTED, That the Comptroller shall~~
12 ~~refund, upon application by the taxpayer, any sales and use tax, penalty, or interest~~
13 ~~paid on the sale, on or after January 1, 1996 but before July 1, 1999, of equipment~~
14 ~~exempted from the sales and use tax under Section 1 of this Act, whether or not the~~
15 ~~payment was the result of a final assessment.~~

16 ~~SECTION 3. 2.~~ AND BE IT FURTHER ENACTED, That this Act shall take
17 effect July 1, 1999.