

HOUSE BILL 394

Unofficial Copy  
Q4  
HB 133/99 - W&M

2000 Regular Session  
0lr1363

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By: **Delegates Hixson, Howard, Finifter, Marriott, Phillips, Bozman, Healey, Shriver, and Cryor**

Introduced and read first time: February 3, 2000

Assigned to: Ways and Means

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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 1999 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, 2000.

