

SENATE BILL 302

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Q4
SB 204/99 - B&T

2000 Regular Session
0lr1891

By: **Senators McFadden and Hollinger**
Introduced and read first time: January 31, 2000
Assigned to: Budget and Taxation

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
26 effect July 1, 2000.