

SENATE BILL 302

Unofficial Copy  
Q4  
SB 204/99 - B&T

2000 Regular Session  
0lr1891

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

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Committee Report: Favorable  
Senate action: Adopted  
Read second time: March 30, 2000

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CHAPTER\_\_\_\_\_

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.

1 (B) THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF TANGIBLE  
2 PERSONAL PROPERTY THROUGH A BULK VENDING MACHINE FOR A TAXABLE PRICE  
3 OF 25 CENTS OR LESS.

4 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take  
5 effect July 1, 2000.