

260. For the privilege of selling certain tangible personal property at retail as defined above and for the privilege of dispensing certain selected services defined as sales at retail by Section 259 (f) of this sub-title, a vendor shall collect from the purchaser a tax at the rate specified in this section on the price of each separate retail sale made in this State on or after the date of this Act. The tax imposed by this section shall be paid by the purchaser and shall be computed subject to the terms and conditions of Section 269 of this sub-title as follows:

[(a) On each sale where the price is from fourteen cents (14¢) to fifty cents (50¢), both inclusive, one cent (1¢);]

[(b)] (a) On each sale where the price is from fifty-one (51¢) to one dollar (\$1), both inclusive, two cents (2¢);

[(c)] (b) On each fifty cents (50¢) of price or fraction thereof in excess of one dollar (\$1), one cent (1¢).

261.

(b) Sales where the purchase price is less than [fourteen cents (14¢)] *fifty-one cents (51¢)*,

(c) Sales of meals or food for human consumption [in the home or residence and sales of meals or food by churches and religious organizations the net proceeds of which are used exclusively for church or religious purposes], *regardless of the place of consumption.*

(1) Sales of medicines sold on prescriptions of physicians, or medicines compounded, processed or blended by a druggist offering the same for sale at retail, or sales of drugs or medical supplies to physicians or hospitals or by physicians and hospitals to patients in connection with medical treatments, *sales of baby oils and baby powders*, and all other medicines as this term may be defined by regulations of the Comptroller.

SEC. 2. *And be it further enacted*, That a new sub-section be and it is hereby added to Section 261 of Article 81 of the Annotated Code of Maryland (1947 Supplement), as amended, title "Revenue and Taxes", sub-title "Retail Sales Tax Act", heading "Exemptions"; said new section to follow immediately after sub-section (r) and to be known as sub-section (s) of said Section 261, and to read as follows:

261.

(r) *Sales of soap, soap powders, cleansing fluids and detergents when purchased for home or personal use, excluding toothpaste, tooth powder, shaving soap, shaving cream and shaving powder.*

SEC. 3. *And be it further enacted*, That this Act is hereby declared to be an emergency measure and necessary for the