

SEC. 7. *AND BE IT FURTHER ENACTED*, THAT THIS ACT IS HEREBY DECLARED TO BE AN EMERGENCY MEASURE AND NECESSARY FOR THE IMMEDIATE PRESERVATION OF THE PUBLIC HEALTH AND SAFETY AND HAVING BEEN PASSED BY A YEA AND NAY VOTE SUPPORTED BY THREE-FIFTHS OF ALL THE MEMBERS ELECTED TO EACH OF THE TWO HOUSES OF THE GENERAL ASSEMBLY, THE SAME SHALL TAKE EFFECT FROM THE DATE OF ITS PASSAGE.

Approved April 23, 1971.

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CHAPTER 33

(Senate Bill 290)

AN ACT to add new Section 411B to Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "Local Sales Tax," to follow immediately after Section 411A thereof, to provide that no county, municipality or any other political subdivision within this State shall have the power to levy and impose a sales tax, ~~use tax or~~ OR USE TAX, OR ANY excise tax on the issuance of motor vehicle certificates of title and to provide that any sales tax, use tax or excise tax on the issuance of motor vehicle certificates of title imposed prior to July 1, 1971, by any county, municipality or any other political subdivision within this State shall be terminated as of July 1, 1971, TO EXCLUDE CERTAIN SALES AND USE TAXES AND THE RATES IMPOSED THEREIN FROM THIS PROHIBITION, AND TO PROVIDE FOR THE EFFECT OF THIS ACT ON TAXES IMPOSED ON TRAILER PARKS OR MOBILE HOME COURTS OR PARKS.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That new Section 411B be and it is hereby added to Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "Local Sales Tax," to follow immediately after Section 411A thereof, and to read as follows:

*411B.*

*From and after July 1, 1971, no county, municipality or any other political subdivision within this State shall have the power to levy or impose a sales tax, ~~use tax or an~~ OR USE TAX, OR ANY excise tax on the issuance of motor vehicle certificates of title. Any sales tax, use tax or excise tax on the issuance of motor vehicle certificates of title imposed prior to July 1, 1971, by any county, municipality or any other political subdivision within this State shall be terminated as of July 1, 1971. THE PROVISIONS OF THIS SECTION SHALL NOT BE APPLICABLE TO SALES OR USE TAXES UPON FUELS, UTILITIES, OR SPACE RENTALS, OR TO THOSE SALES OR USE TAXES WHICH WERE IN EFFECT ON JANUARY 1, 1971, AND THIS SECTION SHALL NOT LIMIT THE RATE OF TAX APPLICABLE TO ANY SALES OR USES SUBJECTED TO TAXATION ON JANUARY 1, 1971.*