

WHICH IS ALTERED OR FABRICATED BY A PERSON UNDER CONTRACT TO INCORPORATE SUCH PROPERTY INTO REALTY IN ANOTHER STATE OR THE DISTRICT OF COLUMBIA WHERE THE PURCHASE OR USE OF SUCH TANGIBLE PERSONAL PROPERTY WOULD NOT BE SUBJECT TO A SALES, USE, OR SIMILAR TAX IN SUCH JURISDICTIONS. The tax in these instances shall be paid at the time of the importation or storage of the property within the State and a subsequent [credit or] CLAIM FOR refund shall be [taken] FILED by the taxpayer WITH THE COMPTROLLER for the amount so paid upon removal of the property from the State[, in accordance with procedures established by the Comptroller]. THE COMPTROLLER IS AUTHORIZED TO ADOPT REGULATIONS TO EFFECTUATE THE PROVISIONS OF THIS SECTION, INCLUDING REGULATIONS REQUIRING EVIDENCE OF THE USE OR REMOVAL OF TANGIBLE PERSONAL PROPERTY, AND, WHERE APPLICABLE, SATISFACTORY PROOF OF ENTITLEMENT TO EXEMPTION IN OTHER JURISDICTIONS.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1978.

Approved May 16, 1978.

CHAPTER 456

{Senate Bill 331}

AN ACT concerning

State Police Retirement System - Definitions

FOR the purpose of redefining, for purposes of the State Police Retirement System subtitle, the terms "regular interest," "accumulated contributions," and "average final compensation"; and restructuring certain provisions.

BY repealing and reenacting, with amendments,

Article 88B - State Police
Section 49(12), (13), and (15)
Annotated Code of Maryland
(1969 Replacement Volume and 1977 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 88B - State Police

49.

The following words and phrases as used in this subtitle, unless a different meaning is plainly required by