

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

Approved May 29, 1978.

CHAPTER 876

(House Bill 404)

AN ACT concerning

Sales Tax - Food

FOR the purpose of imposing the retail sales tax on sales of food for human consumption off the premises where sold in certain instances and under certain conditions; defining terms; ~~increasing the base at which the tax is imposed on certain sales of food;~~ clarifying language; ~~and~~ generally relating to the applicability of the retail sales tax to certain sales of food; and making this Act contingent upon the passage of another Act.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 324(f) (1), 325, and 326(c)
Annotated Code of Maryland
(1975 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 BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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 81 - Revenue and Taxes

324.

As used in this subtitle, the following terms shall mean or include:

(f) "Retail sale" and "sale at retail" [shall mean] MEANS the sale in any quantity or quantities of any tangible personal [property] PROPERTY or service taxable under the terms of this subtitle. [Said] THE term shall mean all sales of tangible personal property to any person for any purpose other than those in which the purpose of the purchaser is (i) to resell the property so transferred in the form in which the same is, or is to be received by him, (ii) to destroy the property so transferred in the manufacturing, assembling, processing or refining of other tangible personal property to be produced for sale or in the generation of electricity, or (iii) to use or incorporate the property so transferred as a material or part, or other tangible personal property to be produced for sale by