

Annotated Code of Maryland
(1980 Replacement Volume and 1983 Supplement)

BY repealing

Article 81 - Revenue and Taxes
Section 326(aa)
Annotated Code of Maryland
(1980 Replacement Volume and 1983 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 81 - Revenue and Taxes

326.

The tax hereby levied does not apply to the following sales:

(h) (1) Sales of the following items for agricultural purposes: Livestock, poultry, seeds, feed for livestock and poultry, bedding or litter for poultry and livestock production, fertilizers, lime and land plaster, fungicides, herbicides and insecticides, baler twine and baler wire; ~~and the products of the farm, dairy, grove or garden, except those products which are usually sold by nurseries and horticulturists, including, but not limited to, flowers, sod, decorative trees and shrubs.~~

(2) SALES OF PRODUCTS OF THE FARM, DAIRY, GROVE OR GARDEN BY A FARMER, EXCEPT THOSE PRODUCTS WHICH ARE USUALLY SOLD BY NURSERIES AND HORTICULTURISTS, INCLUDING, BUT NOT LIMITED TO, FLOWERS, SOD, DECORATIVE TREES AND SHRUBS.

[(aa) Sales to all financial institutions, as defined in § 128A of this article, to the same extent that all sales to national banks are exempt under federal law.]

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1984.

Approved May 8, 1984.

CHAPTER 177

(House Bill 297)

AN ACT concerning

Homeowner's Property Tax Credit - Termination of Credit