

(3) A vendor who makes a sale subject to the sales and use tax under a prepayment authorization or through a vending machine shall pay the sales and use tax on that sale with the return that covers the period in which the vendor makes that sale.

~~SECTION 2. AND BE IT FURTHER ENACTED, That those provisions of Section 5 of Chapter 1 of the Acts of the General Assembly of the First Special Session of 1992 that, effective July 1, 1993, were to repeal § 11-407 of the Tax - General Article and amend § 11-601(b) of the Tax - General Article, shall be and are hereby made null and void.~~

~~SECTION 2. AND BE IT FURTHER ENACTED, That, notwithstanding the provisions of Section 5 of Chapter 1 of the Acts of the General Assembly of the First Special Session of 1992 which repeal the allowance of sales and use tax direct payment permits effective July 1, 1993, any person who had authorization to hold and use a direct payment permit as of January 1, 1993 may continue, unless the Comptroller determines otherwise, the use of the permit until July 1, 1996. Any use of a direct payment permit under this Act shall be in accordance with any laws or regulations governing their use that was effective on January 1, 1993. Effective July 1, 1996, the use of direct payment permits shall be eliminated completely. That those provisions of Section 5 of Chapter 1 of the Acts of the General Assembly of the First Special Session of 1992 that, effective July 1, 1993, were to repeal § 11-407 of the Tax - General Article and amend § 11-601(b) of the Tax - General Article, shall be and are hereby made null and void.~~

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect ~~June~~ July June 1, 1993.

May 27, 1993

The Honorable R. Clayton Mitchell, Jr.  
Speaker of the House of Delegates  
State House  
Annapolis, Maryland 21401

Dear Mr. Speaker:

In accordance with Article II, Section 17 of the Maryland Constitution, I have today vetoed House Bill 836.

This bill would repeal requirements for recordation of the bonds of public officials and certain public employees with clerks of the circuit courts. Instead it would require that bonds be filed with the State Comptroller.

Senate Bill 736, which was passed by the General Assembly and signed by me on May 11, 1993, accomplishes the same purpose. Therefore, it is not necessary for me to sign House Bill 836.

Sincerely,  
William Donald Schaefer  
Governor