

## CHAPTER 2

(House Bill 1)

AN ACT to repeal and re-enact, with amendments, Sections 259 (f) (1), 259 (g) (originally enacted as Section 259 (h) by Chapter 281 of the Acts of 1947), 260, 261 (b), 261 (c) and 261 (l) of Article 81 of the Annotated Code of Maryland (1947 Supplement, as amended, title "Revenue and Taxes", sub-title "Retail Sales Tax Act", and to add a new sub-section to Section 261 of said Act to be known as sub-section (s), to follow immediately after sub-section (r) thereof; exempting from the operation of said Act all sales where the purchase price is less than fifty-one cents (51¢) and certain other sales.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That paragraph (1) of sub-section (f) of Section 259 and sub-section (g) (originally enacted as sub-section (h) by Chapter 281 of the Acts of 1947) of said Section 259 of Article 81 of the Annotated Code of Maryland (1947 Supplement), as amended, title "Revenue and Taxes", sub-title "Retail Sales Tax Act", and Section 260 of said Article, title and sub-title and sub-sections (b), (c) and (l) of Section 261 of said Article, title and sub-title be and the same are hereby repealed and re-enacted, with amendments, to read as follows:

259.

(f)

(1) The sale for consumption of any **[meals, food or drink] alcoholic beverages as hereinafter defined,** or other tangible personal property **[for a consideration,]** at any restaurant, hotel, drug store, club, resort, or other place at which meals, food, drink or other tangible personal property are sold.

(g) "Food" means cereals and cereal products; milk and milk products, including ice cream; meat and meat products; fish and fish products; eggs and egg products; vegetables and vegetable products; fruits, fruit products and fruit juices; condiments; sugar and sugar products, other than candy and confectionery; coffee and coffee substitutes; tea; cocoa and cocoa products, other than candy and confectionery **[**. "Food" shall not include spirituous or malt liquors; beer, soft drinks; and sodas and beverages such as are ordinarily dispensed at bars and soda fountains or in connection therewith, other than coffee, tea and cocoa.**]** ; and all beverages excepting beverages sold in unopened bottles and excepting alcoholic beverages as defined in Section 1 (a) of Chapter 501 of the Acts of 1947.