

1992 LAWS OF MARYLAND

MARYLAND, Sct.:

At an Extraordinary Session of the General Assembly of Maryland, begun and held in the City of Annapolis on the Tenth Day of April, 1992, and Ending on the Tenth Day of April, 1992, William Donald Schaefer, being Governor of the State, the following laws were enacted, to wit:

CHAPTER 1

(Senate Bill 1)

AN ACT concerning

Budget Financing Act

FOR the purpose of altering the distribution of the tobacco tax revenue; altering the tobacco tax rate; altering a certain discount provision under the tobacco tax; imposing the sales and use tax on certain services; repealing certain exemptions under the sales and use tax; limiting certain exemptions under the sales and use tax; altering certain definitions under the sales and use tax; excluding certain processing of food and beverages from the definition of "production activity" for purposes of the sales and use tax; altering a certain credit allowed under the sales and use tax for certain excise tax paid on certain rental vehicles; altering an exemption under the sales and use tax for certain sales of food at a hospital or by certain schools; altering the exemption under the sales and use tax for certain sales of food; repealing an exemption under the sales and use tax for the sales of certain dietary animal food; limiting the application of a certain exemption under the sales and use tax for the sale of certain conveyances used in interstate or foreign commerce; altering the definitions of "retail sale" and "use" under the sales and use tax to exclude certain sales or uses of tangible personal property or a taxable service intended for resale; providing that a certain exemption under the sales and use tax for food sold for consumption off the premises does not apply to certain types of food; repealing an exemption under the sales and use tax for the printing and sale of certain newspapers; altering certain newsprint recycling provisions relating to the sales and use tax exemption for newspapers; altering a definition to specify the interstate long distance telecommunications with respect to which the public service company franchise tax is imposed; making certain technical corrections under the public service company franchise tax law; defining a certain term and altering certain definitions under the public service company franchise tax; requiring the

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike-out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.

Italics denote opposite chamber/conference committee amendments.