

**SB0883/853823/1**

BY: Delegate Luedtke

AMENDMENTS TO SENATE BILL 883, AS AMENDED  
(Third Reading File Bill)

AMENDMENT NO. 1

On page 1 of the bill, at the top of the page, insert “EMERGENCY BILL”.

On page 2 of the bill, in line 10, after “definition;” insert “providing for the application of certain provisions of this Act; requiring the Comptroller to issue a certain refund to certain persons on application; making this Act an emergency measure;”; in the same line, after “date” insert “for certain provisions of this Act”; and before line 12, insert:

“BY repealing and reenacting, with amendments,

Article – Tax – General

Section 11–104(j) and 12–105(b)

Annotated Code of Maryland

(2016 Replacement Volume and 2020 Supplement)

(As enacted by Chapter 37 of the Acts of the General Assembly of 2021)”.

On pages 1 and 2 of the Committee on Ways and Means Amendments (SB0883/465368/1), in Amendment No. 1, strike beginning with “BY” in line 20 on page 1 down through “2021” in line 4 on page 2.

AMENDMENT NO. 2

On page 3 of the bill, before line 2, insert:

**“Article – Tax – General**

11–104.

(Over)

(j) (1) (i) In this subsection, the following words have the meanings indicated.

(ii) “Electronic smoking device” has the meaning stated in § 16.7–101 of the Business Regulation Article.

(iii) “Vaping liquid” has the meaning stated in § 16.7–101 of the Business Regulation Article.

(2) Except as provided in paragraph (3) of this subsection, the sales and use tax rate [for electronic smoking devices] is 12% of the taxable price **FOR:**

**(I) ELECTRONIC SMOKING DEVICES;**

**(II) TOBACCO FILTERS;**

**(III) TOBACCO ROLLING PAPERS;**

**(IV) TOBACCO PIPES; AND**

**(V) TOBACCO HOOKAHS.**

(3) The sales and use tax for vaping liquid sold in a container that contains 5 milliliters or less of vaping liquid is 60% of the taxable price.

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

**Article – Business Regulation”.**

On pages 3 and 4 of the Committee on Ways and Means Amendments, in Amendment No. 2, strike beginning with “11-104.” in line 9 on page 3 down through “price.” in line 6 on page 4.

On page 15 of the bill, after line 7, insert:

“SECTION 3. AND BE IT FURTHER ENACTED, That:

(a) Section 1 of this Act shall be construed to apply retroactively and shall be applied to and interpreted to affect any tax imposed on other tobacco products under Title 12 of the Tax – General Article on or after March 14, 2021; and

(b) On application by a person who paid the tobacco tax on pipes or hookahs sold on or after March 14, 2021, but before the effective date of Section 1 of this Act, the Comptroller shall issue a refund of that amount to the person.”;

in line 8, strike “2.” and substitute “4.”; in the same line, after “That” insert “Section 2 of”; and after line 9, insert:

“SECTION 5. AND BE IT FURTHER ENACTED, That this Act is an emergency measure, is necessary for the immediate preservation of the public health or safety, has been passed by a ye and nay vote supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, and, except as provided in Section 4 of this Act, shall take effect from the date it is enacted.”.