
By: Delegates Klausmeier, Redmer, Ports, Hammen, Dypski, Krysiak, Finifter, Weir, Holt, and DeCarlo

Introduced and read first time: January 30, 1997

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax - Guard Services**

3 FOR the purpose of altering the definition of taxable service under the sales and use tax
4 to exempt certain security services from the tax.

5 BY repealing and reenacting, with amendments,
6 Article - Tax - General
7 Section 11-101(k)(10)
8 Annotated Code of Maryland
9 (1988 Volume and 1996 Supplement)

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

12 **Article - Tax - General**

13 11-101.

14 (k) "Taxable service" means:

15 (10) a [security service, including:

16 (i) a] detective, [guard, or]armored car, [service; and

17 (ii) a] OR security systems service.

18 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
19 July 1, 1997.