

BY: Committee on Ways and Means

AMENDMENTS TO HOUSE BILL NO. 608

(First Reading File Bill)

AMENDMENT NO. 1

In the sponsor line, strike "Delegate Dembrow" and substitute "Delegates Dembrow, Howard, Bozman, C. Davis, Healey, Muse, Rzepkowski, Ports, Cryor, Poole, McKee, and Marriott".

AMENDMENT NO. 2

In line 2, strike "Week" and substitute "Weeks"; in line 3, strike "a week" and substitute "certain weeks"; in the same line, strike the second "a"; in the same line, strike "year" and substitute "years"; in the same line, strike the third "a"; in line 4, strike "week" and substitute "weeks"; in the same line, strike "a"; in the same line, strike "exemption" and substitute "exemptions"; in the same line, strike the second "and" and substitute "defining a certain term;"; in line 5, strike "exempting" and substitute "providing for certain exemptions"; strike beginning with "a" in line 5 down through "sold" in line 6; in line 6, strike "the" and substitute "certain"; and in the same line, strike "week" and substitute "weeks; and generally relating to the designation of certain tax-free weeks in the State".

AMENDMENT NO. 3

In line 16, after "(A)" insert "IN THIS SECTION, "ACCESSORY ITEMS" INCLUDES JEWELRY, WATCHES, WATCHBANDS, HANDBAGS, HANDKERCHIEFS, UMBRELLAS, SCARVES, TIES, HEADBANDS, AND BELT BUCKLES.

(B) (1)";

strike beginning with "SUNDAY" in line 16 down through "OCCURS" in line 17 and substitute "AUGUST 7, 1998 THROUGH AUGUST 13, 1998"; in line 17, after "WEEK" insert "FOR BACK TO SCHOOL SHOPPING IN MARYLAND"; in line 18, strike "THIS SECTION" and substitute "PARAGRAPH (2) OF THIS SUBSECTION"; strike in their entirety lines 19 through 22, inclusive, and substitute:

(Over)

“(2) DURING THE TAX-FREE WEEK FOR BACK TO SCHOOL SHOPPING ESTABLISHED UNDER PARAGRAPH (1) OF THIS SUBSECTION, THE SALES AND USE TAX DOES NOT APPLY TO THE SALE OF ANY ITEM OF CLOTHING, EXCLUDING FOOTWEAR OR ACCESSORY ITEMS, IF THE TAXABLE PRICE OF THE ITEM OF CLOTHING IS LESS THAN \$100.

(C) (1) THE WEEK FROM JANUARY 23, 1999 THROUGH JANUARY 29, 1999 SHALL BE A TAX-FREE WEEK FOR WINTER LODGING IN MARYLAND DURING WHICH THE EXEMPTION UNDER PARAGRAPH (2) OF THIS SUBSECTION SHALL APPLY.

(2) THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF A RIGHT TO OCCUPY A ROOM OR LODGINGS AS A TRANSIENT DURING THE TAX-FREE WEEK FOR WINTER LODGING IN MARYLAND ESTABLISHED UNDER PARAGRAPH (1) OF THIS SUBSECTION IF THE TAXABLE PRICE FOR THE ROOM IS LESS THAN \$100 PER DAY.”;

and in line 24, strike “October” and substitute “July”.