

HOUSE BILL 563

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Q4
HB 123/96 - W&M

2000 Regular Session
0lr1591
CF 0lr2495

By: **Delegates Bozman, Cane, Sophocleus, Cryor, C. Davis, DeCarlo, Gordon,
McClenahan, Shriver, Marriott, Hixson, Finifter, Love, Conway, McKee,
Phillips, Klausmeier, Carlson, Heller, Healey, and Krysiak**

Introduced and read first time: February 7, 2000

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax - Detective, Guard, and Armored Car Security Services**

3 FOR the purpose of altering the definition of taxable service under the sales and use
4 tax to exempt certain security services from the tax; providing for a delayed
5 effective date; and generally relating to the exemption of certain security
6 services from the sales and use tax.

7 BY repealing and reenacting, with amendments,
8 Article - Tax - General
9 Section 11-101(j)(3)(i) and (k)(10)
10 Annotated Code of Maryland
11 (1997 Replacement Volume and 1999 Supplement)

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

14 **Article - Tax - General**

15 11-101.

16 (j) (3) "Taxable price" does not include:

17 (i) a charge that is made in connection with a sale and is stated as
18 a separate item of the consideration for:

19 1. a delivery, freight, or other transportation service for
20 delivery directly to the buyer by the vendor or by another person acting for the
21 vendor, unless the transportation service is a taxable service;

22 2. a finance charge, interest, or similar charge for credit
23 extended to the buyer;

24 3. a labor or service for application or installation;

