

HOUSE BILL 839

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Q4
SB 802/97 - B&T

2000 Regular Session
0lr2229

By: **Delegate Owings**

Introduced and read first time: February 11, 2000

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax - Magazine Subscriptions**

3 FOR the purpose of exempting magazine subscriptions from the sales and use tax;
4 and providing for a delayed effective date.

5 BY repealing and reenacting, with amendments,
6 Article - Tax - General
7 Section 11-215(d)
8 Annotated Code of Maryland
9 (1997 Replacement Volume and 1999 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 11-215.

14 (d) The sales and use tax does not apply to:

15 (1) a sale of direct mail advertising literature and mail order catalogues
16 that will be distributed outside the State, and a sale of computerized mailing lists to
17 the extent used for the purpose of providing addresses to which direct mail
18 advertising literature and mail order catalogues will be distributed outside the State;
19 [or]

20 (2) a sale of government documents, publications, records, or copies by
21 the federal or State or a local government or an instrumentality of the federal or State
22 or a local government; OR

23 (3) A MAGAZINE SUBSCRIPTION.

24 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
25 January 1, 2001.