

HOUSE BILL 170

Unofficial Copy
Q4

2000 Regular Session
(01r0637)

ENROLLED BILL

-- Ways and Means/Budget and Taxation --

Introduced by **Delegates Cryor, Bozman, Amedori, Arnick, R. Baker, Barve, Boschert, Boutin, Cadden, Carlson, Conroy, Dembrow, DeCarlo, Dewberry, Eckardt, Finifter, Frush, Fulton, Greenip, Healey, James, Kittleman, Kopp, Flanagan, La Vay, Love, Marriott, Minnick, Mohorovic, Phillips, Pitkin, Ports, Moe, Rawlings, Redmer, Riley, Rudolph, Rzepkowski, Shriver, Stocksdale, Glassman, Shank, Parrott, Howard, Taylor, Paige, Elliott, Menes, Petzold, Conway, Stern, Kach, Klausmeier, Klima, Goldwater, Mandel, Rosso, Sher, Snodgrass, Valderrama, and ~~Walkup~~ Walkup, Guns, Bartlett, Bohanan, McKee, and Patterson**

Read and Examined by Proofreaders:

Proofreader.

Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this _____ day of _____ at _____ o'clock, _____ M.

Speaker.

CHAPTER 576

1 AN ACT concerning

2 **Sales and Use Tax - Tax-Free ~~Weeks~~ Week**

3 FOR the purpose of designating a certain week in a certain calendar year to be a
4 tax-free week to during which a certain sales and use tax exemption will apply;
5 defining a certain term; providing for a certain exemption from the sales and
6 use tax during a certain tax-free week; requiring the Comptroller to submit a
7 certain report by a certain date; and generally relating to the designation of a
8 certain tax-free week in the State.

1 BY adding to
2 Article - Tax - General
3 Section 11-227
4 Annotated Code of Maryland
5 (1997 Replacement Volume and 1999 Supplement)

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

8 **Article - Tax - General**

9 11-227.

10 (A) IN THIS SECTION, "ACCESSORY ITEMS" INCLUDES JEWELRY, WATCHES,
11 WATCHBANDS, HANDBAGS, HANDKERCHIEFS, UMBRELLAS, SCARVES, TIES,
12 HEADBANDS, AND BELT BUCKLES.

13 (B) (1) THE WEEK FROM ~~AUGUST 11, 2000~~ AUGUST 10, 2001 THROUGH
14 ~~AUGUST 17, 2000~~ AUGUST 16, 2001 SHALL BE A TAX-FREE WEEK FOR
15 BACK-TO-SCHOOL SHOPPING IN MARYLAND DURING WHICH THE EXEMPTION
16 UNDER PARAGRAPH (2) OF THIS SUBSECTION SHALL APPLY.

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

22 SECTION 2. AND BE IT FURTHER ENACTED, That the Comptroller shall
23 assess the impact of this Act based on the best information available to the Comptroller
24 and information derived from a survey of a sample of retailers that file sales and use
25 tax returns electronically. Subject to § 2-1246 of the State Government Article, the
26 Comptroller shall report its findings to the General Assembly on or before December 1,
27 2001.

28 SECTION ~~2. 3.~~ AND BE IT FURTHER ENACTED, That this Act shall take
29 effect July 1, 2000.