

SB0002/233224/1

BY: Senators Colburn, Jacobs, Pipkin, and Stoltzfus

AMENDMENTS TO SENATE BILL 2, AS AMENDED
(First Reading File Bill)

AMENDMENT NO. 1

On page 1 of the bill, in line 21, after “tax” insert “for certain counties”.

On page 3 of the Budget and Taxation Committee Amendments (SB0002/189134/1), in line 22 of Amendment No. 1, after “(c-2),” insert “11-104(b-1), and”.

AMENDMENT NO. 2

On page 13 of the bill, after line 3, insert:

“(B-1)(1) NOTWITHSTANDING ANY OTHER PROVISION OF LAW, THE SALES AND USE TAX RATE PROVIDED FOR IN THIS SUBSECTION SHALL APPLY IN THE FOLLOWING COUNTIES:

(I) CAROLINE COUNTY;

(II) CECIL COUNTY;

(III) DORCHESTER COUNTY;

(IV) KENT COUNTY;

(V) QUEEN ANNE’S COUNTY;

(VI) SOMERSET COUNTY;

(Over)

(VII) TALBOT COUNTY;

(VIII) WICOMICO COUNTY; AND

(IX) WORCESTER COUNTY;

(2) THE SALES AND USE TAX RATE IS:

(I) FOR A TAXABLE PRICE OF LESS THAN \$1:

1. 1 CENT IF THE TAXABLE PRICE IS 20 CENTS; AND

2. 1 CENT FOR EACH ADDITIONAL 20 CENTS OR PART
OF 20 CENTS; AND

(II) FOR A TAXABLE PRICE OF \$1 OR MORE:

1. 5 CENTS FOR EACH EXACT DOLLAR; AND

2. 1 CENT FOR EACH 20 CENTS OR PART OF 20
CENTS IN EXCESS OF AN EXACT DOLLAR.

(3) IF A RETAIL SALE OF TANGIBLE PERSONAL PROPERTY OR A
TAXABLE SERVICE IS MADE THROUGH A VENDING OR OTHER SELF-SERVICE
MACHINE, THE SALES AND USE TAX RATE IS 5%, APPLIED TO 95.25% OF THE
GROSS RECEIPTS FROM THE VENDING MACHINE SALES.”.