

# HOUSE BILL 38

Q4  
HB 16/10 – W&M

(PRE-FILED)

2lr0759

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By: **Delegates Smigiel, McComas, Schulz, Kach, Vitale, Krebs, Kipke, and McDermott**

Requested: October 20, 2011

Introduced and read first time: January 11, 2012

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Exemption – University and College Textbooks**

3 FOR the purpose of providing an exemption from the sales and use tax for the sale of  
4 certain textbooks purchased by certain individuals; defining a certain term; and  
5 generally relating to a sales and use tax exemption for the sale of university and  
6 college textbooks.

7 BY adding to

8 Article – Tax – General

9 Section 11–232

10 Annotated Code of Maryland

11 (2010 Replacement Volume and 2011 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 **11–232.**

16 **(A) IN THIS SECTION, “TEXTBOOK” MEANS A BOOK:**

17 **(1) WRITTEN, DESIGNED, AND PRODUCED FOR EDUCATIONAL,**  
18 **INSTRUCTIONAL, OR PEDAGOGICAL PURPOSES; AND**

19 **(2) REQUIRED FOR A COURSE AT AN INSTITUTION OF HIGHER**  
20 **EDUCATION AS DEFINED UNDER § 10–101(F) OF THE EDUCATION ARTICLE.**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1           **(B) THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF A**  
2 **TEXTBOOK THAT IS PURCHASED BY A FULL-TIME OR PART-TIME STUDENT**  
3 **ENROLLED AT AN INSTITUTION OF HIGHER EDUCATION.**

4           **(C) AN INDIVIDUAL MAY ESTABLISH FULL-TIME OR PART-TIME**  
5 **STUDENT STATUS BY PRODUCING A VALID STUDENT IDENTIFICATION CARD AT**  
6 **THE TIME OF PURCHASE OF THE TEXTBOOK.**

7           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
8 July 1, 2012.