

HOUSE BILL 786

Q4

4lr2106
CF SB 417

By: **Delegates A. Miller, A. Kelly, S. Robinson, and A. Washington**

Introduced and read first time: February 3, 2014

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Tax-Free Weekend – Exemption for Light-Emitting**
3 **Diode (LED) Lights**

4 FOR the purpose of adding light-emitting diode (LED) light bulbs to the list of Energy
5 Star products exempt from the sales and use tax during a certain tax-free
6 weekend; and generally relating to the sales and use tax.

7 BY repealing and reenacting, with amendments,
8 Article – Tax – General
9 Section 11–226(a)
10 Annotated Code of Maryland
11 (2010 Replacement Volume and 2013 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 11–226.

16 (a) (1) In this subsection, “Energy Star product” means an air conditioner,
17 clothes washer or dryer, furnace, heat pump, standard size refrigerator, compact
18 fluorescent light bulb, **LIGHT-EMITTING DIODE (LED) LIGHT BULB**, dehumidifier,
19 boiler, or programmable thermostat that has been designated as meeting or exceeding
20 the applicable Energy Star efficiency requirements developed by the United States
21 Environmental Protection Agency and the United States Department of Energy.

22 (2) Beginning in calendar year 2011, the weekend that consists of the
23 Saturday immediately preceding the third Monday in February through the third

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 Monday in February each year shall be a tax-free weekend during which the
2 exemption under paragraph (3) of this subsection shall apply.

3 (3) During the tax-free weekend established under paragraph (2) of
4 this subsection, the sales and use tax does not apply to the sale of any:

5 (i) Energy Star product; or

6 (ii) solar water heater.

7 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
8 July 1, 2014.