

SENATE BILL 417

Q4

4r1802
CF HB 786

By: **Senator DeGrange**

Introduced and read first time: January 24, 2014

Assigned to: Budget and Taxation

Committee Report: Favorable

Senate action: Adopted

Read second time: February 11, 2014

CHAPTER _____

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; providing for the termination of this Act; and generally relating to the
7 sales and use tax.

8 BY repealing and reenacting, with amendments,
9 Article – Tax – General
10 Section 11–226(a)
11 Annotated Code of Maryland
12 (2010 Replacement Volume and 2013 Supplement)

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

15 **Article – Tax – General**

16 11–226.

17 (a) (1) In this subsection, “Energy Star product” means an air conditioner,
18 clothes washer or dryer, furnace, heat pump, standard size refrigerator, compact
19 fluorescent light bulb, **LIGHT-EMITTING DIODE (LED) LIGHT BULB**, dehumidifier,
20 boiler, or programmable thermostat that has been designated as meeting or exceeding

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 the applicable Energy Star efficiency requirements developed by the United States
2 Environmental Protection Agency and the United States Department of Energy.

3 (2) Beginning in calendar year 2011, the weekend that consists of the
4 Saturday immediately preceding the third Monday in February through the third
5 Monday in February each year shall be a tax-free weekend during which the
6 exemption under paragraph (3) of this subsection shall apply.

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

9 (i) Energy Star product; or

10 (ii) solar water heater.

11 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
12 July 1, 2014. It shall remain effective for a period of 3 years and, at the end of June 30,
13 2017, with no further action required by the General Assembly, this Act shall be
14 abrogated and of no further force and effect.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.