

# HOUSE BILL 786

Q4

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CF SB 417

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

Introduced and read first time: February 3, 2014

Assigned to: Ways and Means

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## A BILL ENTITLED

AN ACT concerning

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

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

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

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

#### **Article – Tax – General**

11-226.

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

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

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

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

- (i) Energy Star product; or
- (ii) solar water heater.

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