Q4 5lr2527 CF 5lr1659

By: Delegates Turner, Atterbeary, Ebersole, Hill, Lam, and Pendergrass

Introduced and read first time: February 4, 2015

Assigned to: Ways and Means

A BILL ENTITLED

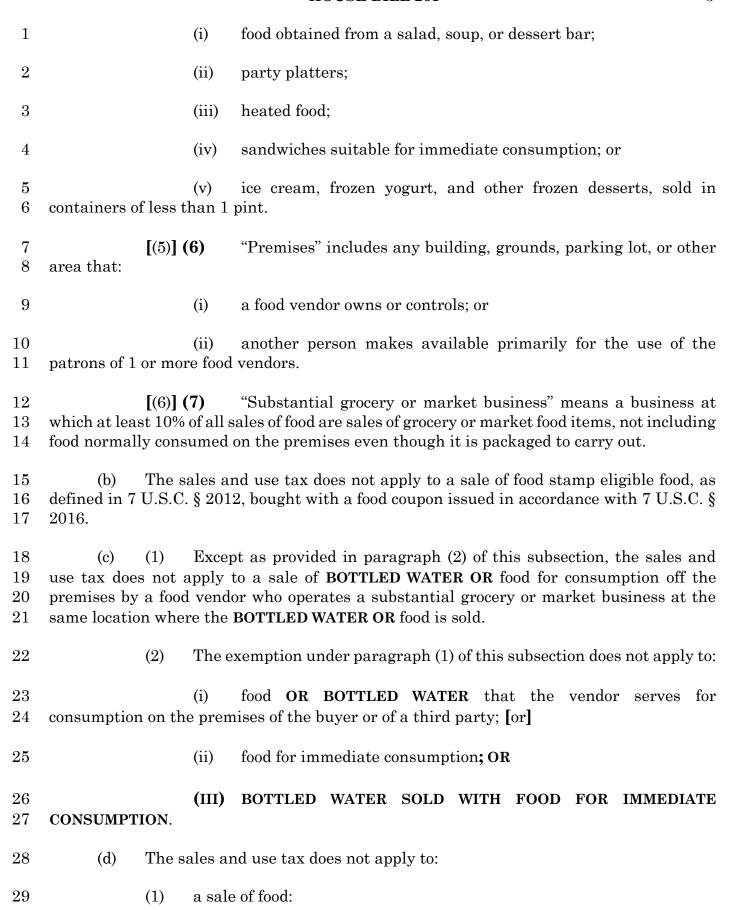
1 AN ACT concerning 2 Sales and Use Tax – Bottled Water – Exemption FOR the purpose of providing an exemption from the sales and use tax for certain sales of 3 4 bottled water; clarifying that the exemption does not apply to certain sales of bottled 5 water; defining a certain term; and generally relating to the application of the sales 6 and use tax to bottled water. 7 BY repealing and reenacting, with amendments, 8 Article – Tax – General Section 11-206 9 10 Annotated Code of Maryland 11 (2010 Replacement Volume and 2014 Supplement) 12 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, 13 That the Laws of Maryland read as follows: 14 Article - Tax - General 15 11 - 206.16 In this section the following words have the meanings indicated. (a) (1) "BOTTLED WATER" MEANS WATER THAT: 17 (2)18 **(I)** COMES PACKAGED IN ANY CLOSED OR SEALED CONTAINER 19 OF ANY SIZE OR SHAPE; 20 (II)**CONTAINS NO:** 21 1. CALORIES;

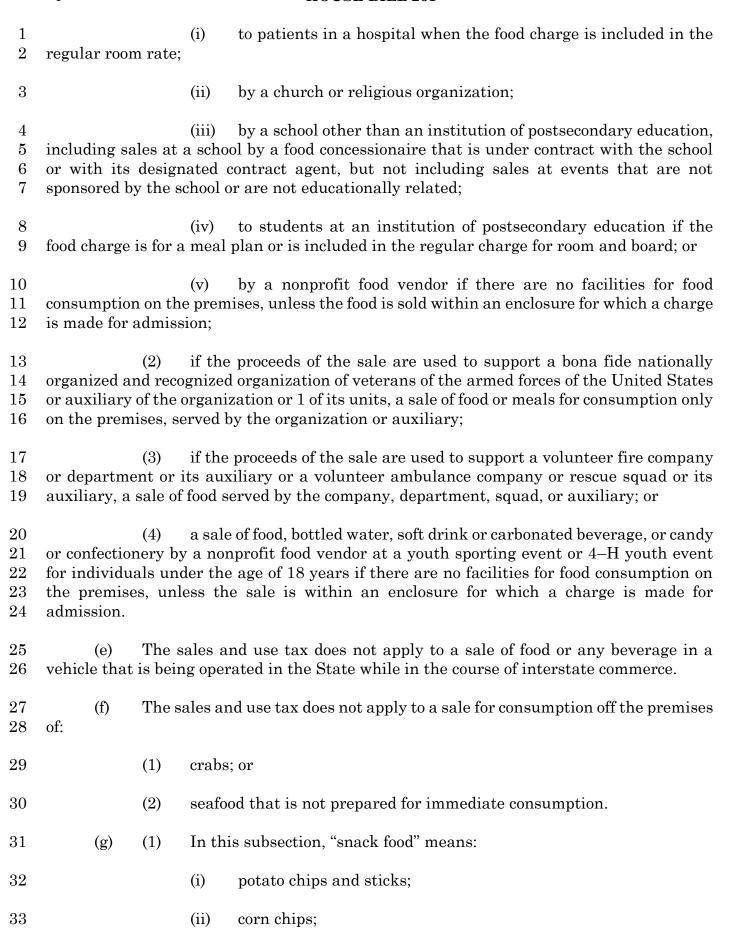
EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1		2.	ADDED NUTRITIVE OR NONNUTRITIVE SWEETENERS;
2 3	ESSENCES;	3.	ARTIFICIAL FLAVORS, NATURAL FLAVORS, OR
4		4.	PRESERVATIVES;
5		5.	DYES; OR
6		6.	STIMULANTS OR DEPRESSANTS; AND
7	(III)	IS ST	TILL OR NOT CARBONATED.
8	(3) "Factive vehicles as the sole according to the sole according		er food consumption" does not include parking spaces for ation.
10	[(3)] (4)	(i)	"Food" means food for human consumption.
11	(ii)	"Food	d" includes the following foods and their products:
12 13	juices, and tea;	1.	beverages, including coffee, coffee substitutes, cocoa, fruit
14		2.	condiments;
15		3.	eggs;
16		4.	fish, meat, and poultry;
17		5.	fruit, grain, and vegetables;
18		6.	milk, including ice cream; and
19		7.	sugar.
20	(iii)	"Food	d" does not include:
21		1.	an alcoholic beverage as defined in \S 5–101 of this article;
22		2.	a soft drink or carbonated beverage; or
23		3.	candy or confectionery.
24	[(4)] (5)	"Food	d for immediate consumption" means:





1		(iii)	pretzels;		
2		(iv)	cheese puffs and curls;		
3		(v)	pork rinds;		
4		(vi)	extruded pretzels and chips;		
5		(vii)	popped popcorn;		
6		(viii)	nuts and edible seeds; or		
7 8	in items (i) through	(ix) h (viii)	snack mixtures that contain any one or more of the foods listed of this paragraph.		
9 10	(2) The sales and use tax does not apply to the sale of snack food through a vending machine.				
11 12	(h) The sales and use tax does not apply to the sale through a vending machine of milk, fresh fruit, fresh vegetables, or yogurt.				
13 14	SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2015.				