Q4 6lr1150 CF SB 522

By: Delegates Malone, Adams, Afzali, Arentz, Atterbeary, Aumann, Barron, Beidle, Buckel, Carey, Carter, Chang, Ciliberti, Conaway, Dumais, Folden, Ghrist, Glass, Grammer, Hornberger, S. Howard, Jacobs, Kipke, Kittleman, Lisanti, Long, Mautz, McComas, McConkey, McKay, McMillan, Metzgar, Miele, Moon, Morgan, Parrott, Pena-Melnyk, Reilly, Rey, Saab, Sanchez, Shoemaker, Simonaire, Smith, Sophocleus, Szeliga, Valentino-Smith, Vallario, Vogt, West, B. Wilson, and C. Wilson

Introduced and read first time: February 5, 2016

Assigned to: Ways and Means

A BILL ENTITLED

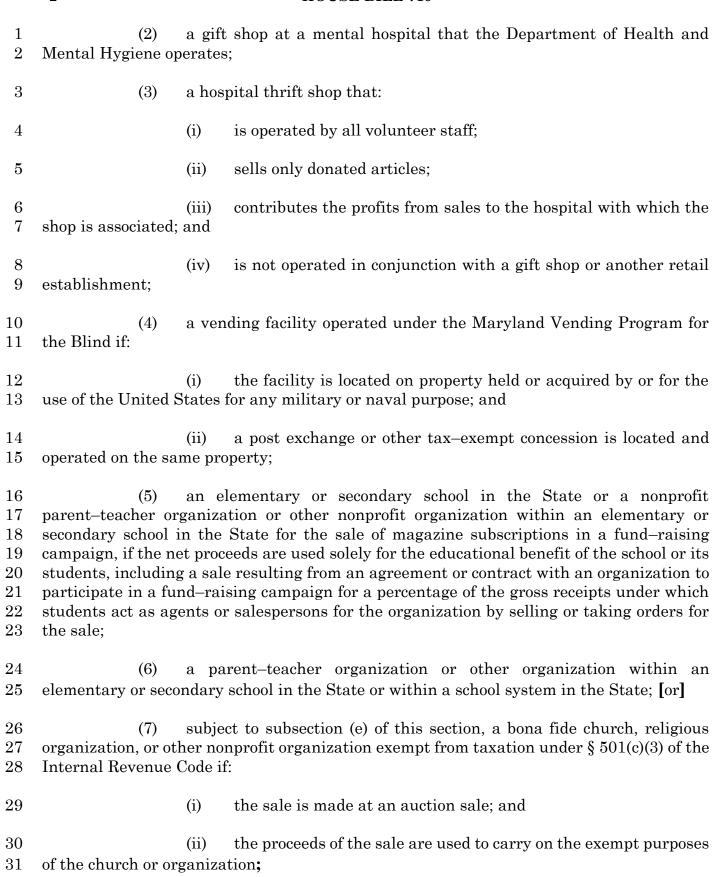
1 AN ACT concerning

- 2 Sales and Use Tax Exemptions Girl Scouts and Boy Scouts
- 3 FOR the purpose of exempting from the sales and use tax a sale by a chartered organization
- 4 or a scout unit chartered by a local council of the Boy Scouts of America established
- 5 in the State; exempting from the sales and use tax a sale by a troop of the Girl Scouts
- of the USA established in the State; and generally relating to the sales and use tax.
- 7 BY repealing and reenacting, with amendments,
- 8 Article Tax General
- 9 Section 11–204(b)
- 10 Annotated Code of Maryland
- 11 (2010 Replacement Volume and 2015 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 11–204.
- 16 (b) The sales and use tax does not apply to a sale by:
- 17 (1) a bona fide church or religious organization, if the sale is made for the
- 18 general purposes of the church or organization;

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.





- 1 (8) A CHARTERED ORGANIZATION OF THE BOY SCOUTS OF AMERICA
- 2 OR A SCOUT UNIT CHARTERED BY A LOCAL COUNCIL OF THE BOY SCOUTS OF
- 3 AMERICA IN THE STATE; OR
- 4 (9) A TROOP OF THE GIRL SCOUTS OF THE USA ESTABLISHED IN THE
- 5 STATE.
- 6 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
- 7 1, 2016.