

HOUSE BILL 932

Q4

6lr1151

By: **Delegates Malone, Arentz, Cluster, Glass, S. Howard, Kipke, Kittleman, McComas, McConkey, Metzgar, Miele, W. Miller, Parrott, Reilly, Rose, Saab, Shoemaker, Szeliga, Vogt, and West**

Introduced and read first time: February 10, 2016

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Casual and Isolated Sales – Exemption Amount**

3 FOR the purpose of altering the amount of the sales price of certain sales that are eligible
4 for an exemption under the sales and use tax for casual and isolated sales; and
5 generally relating to a certain sales and use tax exemption.

6 BY repealing and reenacting, with amendments,

7 Article – Tax – General

8 Section 11–209(a)

9 Annotated Code of Maryland

10 (2010 Replacement Volume and 2015 Supplement)

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

13 **Article – Tax – General**

14 11–209.

15 (a) The sales and use tax does not apply to a casual and isolated sale by a person
16 who regularly does not sell tangible personal property or a taxable service if:

17 (1) the sale price is less than [~~\$1,000~~] **\$5,000**; and

18 (2) the sale is not made through an auctioneer or a dealer.

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
20 1, 2016.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

