

# HOUSE BILL 728

Q4

7lr1865

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By: **Delegates Arentz, Adams, Angel, Aumann, Barkley, Beitzel, Brooks, Buckel, Carey, Carozza, Cassilly, Chang, Ciliberti, Cluster, Fennell, Folden, Fraser-Hidalgo, Hornberger, S. Howard, Jackson, Jacobs, Kelly, Kramer, Krebs, Lafferty, Lierman, Malone, Mautz, McComas, McConkey, McCray, McMillan, Metzgar, W. Miller, Proctor, Reilly, Rey, Rose, Saab, Shoemaker, Vogt, West, B. Wilson, and Wivell**

Introduced and read first time: February 2, 2017

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Tax-Free Period for Back-to-School Shopping – Extension**

3 FOR the purpose of extending by a certain number of days a certain annual period for  
4 back-to-school shopping during which a certain sales and use tax exemption applies  
5 to certain clothing or footwear; repealing an obsolete provision of law; and generally  
6 relating to a certain sales and use tax exemption period for certain clothing or  
7 footwear.

8 BY repealing and reenacting, with amendments,

9 Article – Tax – General

10 Section 11–228

11 Annotated Code of Maryland

12 (2016 Replacement Volume)

13 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

14 That the Laws of Maryland read as follows:

15 **Article – Tax – General**

16 11–228.

17 (a) In this section, “accessory items” includes jewelry, watches, watchbands,  
18 handbags, handkerchiefs, umbrellas, scarves, ties, headbands, and belt buckles.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1           (b)   (1)   [Beginning in calendar year 2010, the 7-day] **THE 9-DAY** period from  
2 the second [Sunday] **SATURDAY** in August through the [following Saturday] **SUNDAY**  
3 **FOLLOWING THE THIRD SATURDAY IN AUGUST** shall be a tax-free period for  
4 back-to-school shopping in Maryland during which the exemption under paragraph (2) of  
5 this subsection shall apply.

6                   (2)   During the tax-free period for back-to-school shopping established  
7 under paragraph (1) of this subsection, the sales and use tax does not apply to the sale of  
8 any item of clothing or footwear, excluding accessory items, if the taxable price of the item  
9 of clothing or footwear is \$100 or less.

10           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
11 1, 2017.