$\begin{array}{c} \mathrm{Q4} \\ \mathrm{CF}\,\mathrm{HB}\,\mathrm{1618} \end{array}$ 

By: Senators Bates and Nathan-Pulliam

Introduced and read first time: February 24, 2017

Assigned to: Rules

## A BILL ENTITLED

1	AN ACT concerning
2 3	Sales and Use Tax – Tax–Free Weekend – Ellicott City and Ellicott's Mills Historic Districts
4 5 6	FOR the purpose of designating a certain weekend to be a tax-free weekend during which a certain sales and use tax exemption shall apply in certain areas; and generally relating to the designation of a certain sales tax-free weekend in the State.
7 8 9 10 11	BY adding to Article – Tax – General Section 11–233 Annotated Code of Maryland (2016 Replacement Volume)
12	Preamble
13 14	WHEREAS, The flooding of July 30, 2016, inflicted significant damage on the Ellicott City Historic District and the Ellicott's Mills Historic District; and
15 16	WHEREAS, The residents and merchants of Ellicott City have demonstrated remarkable resiliency in recovering from the damage sustained during this flood; and
17 18	WHEREAS, The weekend of July 28, 2017, through July 30, 2017, shall mark the first anniversary of the destruction sustained by this area; and
19 20 21	WHEREAS, Continued patronage by Marylanders of the merchants located in the Ellicott City Historic District and the Ellicott's Mills Historic District remains key to the recovery of the area; now, therefore,
22 23	SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:



1

## Article - Tax - General

- 2 **11–233.**
- 3 (A) THIS SECTION DOES NOT APPLY TO THE SALE OF AN ALCOHOLIC 4 BEVERAGE.
- 5 (B) THE 3-DAY PERIOD FROM JULY 28, 2017, THROUGH JULY 30, 2017, 6 SHALL BE A TAX-FREE PERIOD FOR SHOPPING IN THE ELLICOTT CITY HISTORIC 7 DISTRICT AND THE ELLICOTT'S MILLS HISTORIC DISTRICT DURING WHICH THE 8 SALES AND USE TAX DOES NOT APPLY TO THE SALE OF ANY ITEM IN THE ELLICOTT 9 CITY HISTORIC DISTRICT OR THE ELLICOTT'S MILLS HISTORIC DISTRICT, IF THE 10 TAXABLE PRICE OF THE ITEM IS \$100 OR LESS.
- SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2017.