

# HOUSE BILL 820

Q4

8lr0538

---

By: **Delegates Mautz, Afzali, Anderton, Folden, Kipke, Long, Malone, McComas, Rose, and Szeliga**

Introduced and read first time: February 2, 2018

Assigned to: Ways and Means

---

## A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Replacement Boat Motors – Exemption**

3 FOR the purpose of exempting from the sales and use tax the sale of a replacement boat  
4 motor for a boat that is registered in any state; and generally relating to a sales and  
5 use tax exemption for the sale of a replacement boat motor.

6 BY adding to

7 Article – Tax – General

8 Section 11–234

9 Annotated Code of Maryland

10 (2016 Replacement Volume and 2017 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 **11–234.**

15 **THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF A REPLACEMENT**  
16 **BOAT MOTOR FOR A BOAT THAT IS REGISTERED IN ANY STATE.**

17 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
18 1, 2018.

---

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

