

HOUSE BILL 1521

Q4
HB 1242/17 – W&M

8lr2897

By: **Delegates Glass, Malone, McComas, and Shoemaker**

Introduced and read first time: February 9, 2018

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Exemption – Bluetooth**

3 FOR the purpose of providing an exemption under the sales and use tax for the sale of a
4 certain headset or a certain electronic device under certain circumstances; providing
5 for the termination of this Act; and generally relating to the sales and use tax.

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 THE SALE OF A BLUETOOTH**
16 **HEADSET OR A CONSUMER ELECTRONIC DEVICE DESIGNED TO AID IN HANDS–FREE**
17 **DEVICE USE WHILE DRIVING IF THE TAXABLE PRICE OF THE HEADSET OR DEVICE**
18 **DOES NOT EXCEED \$500.**

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
20 1, 2018. It shall remain effective for a period of 3 years and, at the end of June 30, 2021,
21 this Act, with no further action required by the General Assembly, shall be abrogated and
22 of no further force and effect.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

