

Chapter 293

(Senate Bill 283)

AN ACT concerning

**Sales and Use Tax – Cleaning of Commercial or Industrial Buildings –
Community Property Exemption**

FOR the purpose of providing an exemption from the sales and use tax for the cleaning of a commercial or industrial building if the building is owned by a certain entity and used for certain purposes; providing that the exemption does not apply if the building or a proportionate share of the building is used for certain purposes; making this Act an emergency measure; and generally relating to an exemption from the sales and use tax for the cleaning of commercial or industrial buildings.

BY repealing and reenacting, without amendments,

Article – Tax – General

Section 11–101(a), (c), and (m)(3)

Annotated Code of Maryland

(2016 Replacement Volume and 2018 Supplement)

BY adding to

Article – Tax – General

Section 11–235

Annotated Code of Maryland

(2016 Replacement Volume and 2018 Supplement)

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

Article – Tax – General

11–101.

(a) In this title the following words have the meanings indicated.

(c) “Cleaning of a commercial or industrial building” means the following services performed to a commercial or industrial building:

- (1) floor, carpet, wall, window, ceiling, and exterior cleaning; and
- (2) janitorial services.

(m) “Taxable service” means:

- (3) cleaning of a commercial or industrial building;

11-235.

(A) THE SALES AND USE TAX DOES NOT APPLY TO THE CLEANING OF A COMMERCIAL OR INDUSTRIAL BUILDING IF THE BUILDING IS OWNED BY A COMMON OWNERSHIP COMMUNITY OR RETIREMENT COMMUNITY AND USED FOR:

- (1) CLASSROOMS;**
- (2) DINING;**
- (3) EXERCISE;**
- (4) FOOD PREPARATION OR COOKING;**
- (5) MEETINGS OR GATHERINGS;**
- (6) OFFICES USED BY THE COMMON OWNERSHIP COMMUNITY FOR MANAGEMENT OF THE COMMUNITY;**
- (7) RECREATION;**
- (8) SECURITY;**
- (9) SPORTS;**
- (10) STORAGE; OR**
- (11) ANY OTHER COMMON USE.**

(B) THE EXEMPTION UNDER SUBSECTION (A) OF THIS SECTION DOES NOT APPLY TO THE CLEANING OF A COMMERCIAL OR INDUSTRIAL BUILDING OR THE PROPORTIONATE SHARE OF THE BUILDING THAT IS USED FOR A PURPOSE THAT REQUIRES THE COLLECTION OF THE SALES AND USE TAX UNDER THIS TITLE.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act is an emergency measure, is necessary for the immediate preservation of the public health or safety, has been passed by a ye and nay vote supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, and shall take effect from the date it is enacted.

Approved by the Governor, April 30, 2019.