

**HB1301/959830/1**

BY: Budget and Taxation Committee

AMENDMENTS TO HOUSE BILL 1301  
(Third Reading File Bill)

AMENDMENT NO. 1

On page 2, in line 4, after “severable;” insert “making certain provisions of this Act subject to a certain contingency;”; and after line 21, insert:

“BY repealing and reenacting, with amendments,

Article – Tax – General

Section 11–101(c–2)(2)

Annotated Code of Maryland

(2016 Replacement Volume and 2018 Supplement)

(As enacted by Section 1 of this Act)”.

AMENDMENT NO. 2

On page 13, after line 15, insert:

“SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article – Tax – General

11–101.

(c–2) (2) “Marketplace facilitator” does not include:

(i) a platform or forum that exclusively provides Internet advertising services, including listing products for sale, if the platform or forum does not also engage, directly or indirectly, in collecting payment from a buyer and transmitting that payment to the vendor;

(Over)

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(ii) a payment processor business appointed by a vendor to handle payment transactions from clients, including credit cards and debit cards, whose only activity with respect to marketplace sales is to handle transactions between two parties; OR

(iii) [a peer-to-peer car sharing program, as defined in § 19-520 of the Insurance Article; or

(iv)] a delivery service company that delivers tangible personal property on behalf of a marketplace seller that is engaged in the business of a retail vendor and holds a license issued under Subtitle 7 of this title.”;

in lines 16, 20, 27, and 32, strike “2.”, “3.”, “4.”, and “5.”, respectively, and substitute “3.”, “4.”, “5.”, and “7.”, respectively;

after line 31, insert:

“SECTION 6. AND BE IT FURTHER ENACTED, That Section 2 of this Act shall take effect July 1, 2020, contingent on the termination of Section 3 of Chapter 852 of the Acts of the General Assembly of 2018, and if Section 3 of Chapter 852 does not terminate on June 30, 2020, Section 2 of this Act, with no further action required by the General Assembly, shall be null and void.”;

in line 32, strike “2” and substitute “3”; and in line 33, after the first “Act” insert “and except as provided in Section 6 of this Act”.