

SENATE BILL 80

Q4

9lr0512

(PRE-FILED)

By: **Senator Benson**

Requested: September 27, 2018

Introduced and read first time: January 9, 2019

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Tax-Free Weekends – Emergency Preparedness Equipment**

3 FOR the purpose of designating certain weekends each year to be tax-free weekends during
4 which the sale of certain emergency preparedness equipment is exempt from the
5 sales and use tax; requiring the Comptroller to publish a certain list on or before a
6 certain date; authorizing the Comptroller to amend a certain list under certain
7 circumstances; providing for the termination of this Act; defining a certain term; and
8 generally relating to sales and use tax-free weekends for the sale of emergency
9 preparedness equipment.

10 BY adding to

11 Article – Tax – General

12 Section 11-235

13 Annotated Code of Maryland

14 (2016 Replacement Volume and 2018 Supplement)

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

17 **Article – Tax – General**

18 **11-235.**

19 (A) IN THIS SECTION, “EMERGENCY PREPAREDNESS EQUIPMENT” MEANS
20 EMERGENCY PREPAREDNESS ITEMS AS DETERMINED BY THE COMPTROLLER.

21 (B) (1) THE FOLLOWING WEEKENDS SHALL BE TAX-FREE WEEKENDS FOR
22 EMERGENCY PREPAREDNESS EQUIPMENT SHOPPING DURING WHICH THE
23 EXEMPTION UNDER PARAGRAPH (2) OF THIS SUBSECTION SHALL APPLY:

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(I) BEGINNING IN CALENDAR YEAR 2019, THE WEEKEND THAT**
2 **CONSISTS OF THE FIRST FRIDAY IN NOVEMBER THROUGH THE FOLLOWING**
3 **SUNDAY; AND**

4 **(II) BEGINNING IN CALENDAR YEAR 2020, THE WEEKEND THAT**
5 **CONSISTS OF THE FIRST FRIDAY THROUGH THE FOLLOWING SUNDAY IMMEDIATELY**
6 **PRECEDING THE OFFICIAL START OF THE ATLANTIC HURRICANE SEASON AS**
7 **DETERMINED BY THE NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION.**

8 **(2) DURING THE TAX-FREE WEEKENDS ESTABLISHED UNDER**
9 **PARAGRAPH (1) OF THIS SUBSECTION, THE SALES AND USE TAX DOES NOT APPLY TO**
10 **THE SALE OF ANY ITEM OF EMERGENCY PREPAREDNESS EQUIPMENT WITH A**
11 **TAXABLE PRICE OF \$60 OR LESS.**

12 **(C) (1) ON OR BEFORE OCTOBER 1, 2019, THE COMPTROLLER SHALL**
13 **PUBLISH ON THE COMPTROLLER'S WEBSITE A LIST OF EMERGENCY PREPAREDNESS**
14 **EQUIPMENT ELIGIBLE FOR A SALES AND USE TAX EXEMPTION UNDER SUBSECTION**
15 **(B) OF THIS SECTION.**

16 **(2) AFTER THE COMPLETION OF THE TAX-FREE WEEKEND IN**
17 **CALENDAR YEAR 2019, THE COMPTROLLER MAY AMEND THE LIST OF EMERGENCY**
18 **PREPAREDNESS EQUIPMENT THAT IS EXEMPT FROM TAXATION FOR EACH**
19 **SUBSEQUENT TAX-FREE WEEKEND.**

20 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
21 1, 2019. It shall remain effective for a period of 5 years and, at the end of June 30, 2024,
22 this Act, with no further action required by the General Assembly, shall be abrogated and
23 of no further force and effect.