

HB1324/313025/1

BY: Delegate Luedtke

AMENDMENTS TO HOUSE BILL 1324
(Bill As Printed for Third Reading)

AMENDMENT NO. 1

On page 1, at the top of the page, insert “EMERGENCY BILL”.

On page 2, in line 12, after “definition;” insert “providing for the application of certain provisions of this Act; requiring the Comptroller to issue a certain refund to certain persons on application; making this Act an emergency measure;”; in the same line, after “date” insert “for certain provisions of this Act”; after line 25, insert:

“BY repealing and reenacting, with amendments,

Article – Tax – General

Section 11–104(j) and 12–105(b)

Annotated Code of Maryland

(2016 Replacement Volume and 2020 Supplement)

(As enacted by Chapter 37 of the Acts of the General Assembly of 2021)”;

and strike in their entirety lines 32 through 37, inclusive.

AMENDMENT NO. 2

On page 4, after line 3, insert:

“Article – Tax – General

11–104.

(j) (1) (i) In this subsection, the following words have the meanings indicated.

(Over)

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(ii) “Electronic smoking device” has the meaning stated in § 16.7–101 of the Business Regulation Article.

(iii) “Vaping liquid” has the meaning stated in § 16.7–101 of the Business Regulation Article.

(2) Except as provided in paragraph (3) of this subsection, the sales and use tax rate [for electronic smoking devices] is 12% of the taxable price **FOR:**

(I) **ELECTRONIC SMOKING DEVICES;**

(II) **TOBACCO FILTERS;**

(III) **TOBACCO ROLLING PAPERS;**

(IV) **TOBACCO PIPES; AND**

(V) **TOBACCO HOOKAHS.**

(3) The sales and use tax for vaping liquid sold in a container that contains 5 milliliters or less of vaping liquid is 60% of the taxable price.

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

Article – Business Regulation”.

On pages 10 and 11, strike in their entirety the lines beginning with line 23 on page 10 through line 9 on page 11, inclusive.

On page 16, after line 25, insert:

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“SECTION 3. AND BE IT FURTHER ENACTED, That:

(a) Section 1 of this Act shall be construed to apply retroactively and shall be applied to and interpreted to affect any tax imposed on other tobacco products under Title 12 of the Tax – General Article on or after March 14, 2021; and

(b) On application by a person who paid the tobacco tax on pipes or hookahs sold on or after March 14, 2021, but before the effective date of Section 1 of this Act, the Comptroller shall issue a refund of that amount to the person.”;

in line 26, strike “2.” and substitute “4.”; in the same line, after “That” insert “Section 2 of”; and after line 27, insert:

“SECTION 5. 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 yea and nay vote supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, and, except as provided in Section 4 of this Act, shall take effect from the date it is enacted.”.