



- 1                   **1. IS USED TO CONSTRUCT OR RENOVATE:**
- 2                   **A. A BUILDING;**
- 3                   **B. A STRUCTURE;**
- 4                   **C. AN IMPROVEMENT ON LAND; OR**
- 5                   **D. INFRASTRUCTURE, INCLUDING WATER, SEWER, AND**  
6 **OTHER UTILITY SYSTEMS; AND**

7                   **2. TYPICALLY LOSES ITS SEPARATE IDENTITY AS**  
8 **PERSONAL PROPERTY ONCE INCORPORATED INTO THE REAL PROPERTY.**

9                   **(II) "CONSTRUCTION MATERIAL" INCLUDES BUILDING**  
10 **MATERIALS, BUILDING SYSTEMS EQUIPMENT, LANDSCAPING MATERIALS, AND**  
11 **SUPPLIES.**

12                   **(3) "FEDERAL FACILITIES REDEVELOPMENT AREA" MEANS ANY REAL**  
13 **PROPERTY IN CECIL COUNTY THAT:**

14                   **(I) WAS PREVIOUSLY OWNED AT ANY TIME BY THE FEDERAL**  
15 **GOVERNMENT; AND**

16                   **(II) WAS, AS OF JUNE 1, 2019, THE SUBJECT OF AN APPROVED**  
17 **APPLICATION FOR PARTICIPATION IN THE VOLUNTARY CLEANUP PROGRAM UNDER**  
18 **TITLE 7, SUBTITLE 5 OF THE ENVIRONMENT ARTICLE.**

19                   **(4) "WAREHOUSING EQUIPMENT" MEANS EQUIPMENT USED FOR**  
20 **MATERIAL HANDLING AND STORAGE, INCLUDING RACKING SYSTEMS, CONVEYING**  
21 **SYSTEMS, AND COMPUTER SYSTEMS AND EQUIPMENT.**

22                   **(B) THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF CONSTRUCTION**  
23 **MATERIAL OR WAREHOUSING EQUIPMENT IF:**

24                   **(1) THE MATERIAL OR EQUIPMENT IS PURCHASED BY A PERSON**  
25 **SOLELY FOR USE IN A FEDERAL FACILITIES REDEVELOPMENT AREA; AND**

26                   **(2) THE BUYER PROVIDES THE VENDOR WITH EVIDENCE OF**  
27 **ELIGIBILITY FOR THE EXEMPTION ISSUED BY THE COMPTROLLER.**

28                   SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
29 1, 2021. It shall remain effective for a period of 10 years and, at the end of June 30, 2031,

1 this Act, with no further action required by the General Assembly, shall be abrogated and  
2 of no further force and effect.