

SENATE BILL 174

Q4

3lr1317
CF 3lr1476

By: **Senators Guzzone and Salling**

Introduced and read first time: January 20, 2023

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax Exemption – Redevelopment Areas in Baltimore County –**
3 **Sunset Extension**

4 FOR the purpose of extending the termination date applicable to an exemption from the
5 sales and use tax for certain construction material or warehousing equipment
6 purchased for use in a certain target redevelopment area in Baltimore County; and
7 generally relating to sales and use tax exemptions.

8 BY repealing and reenacting, without amendments,
9 Article – Tax – General
10 Section 11–232
11 Annotated Code of Maryland
12 (2022 Replacement Volume)

13 BY repealing and reenacting, with amendments,
14 Chapter 603 of the Acts of the General Assembly of 2016
15 Section 2

16 BY repealing and reenacting, with amendments,
17 Chapter 604 of the Acts of the General Assembly of 2016
18 Section 2

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

21 **Article – Tax – General**

22 11–232.

23 (a) (1) In this section the following words have the meanings indicated.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



