
By: Delegate C. Davis

Introduced and read first time: January 15, 1996

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax - Detective, Guard, and Armored Car Security Services**

3 FOR the purpose of altering the definition of taxable service under the sales and use tax

4 to exempt certain security services from the tax.

5 BY repealing and reenacting, with amendments,

6 Article - Tax - General

7 Section 11-101(k)(10)

8 Annotated Code of Maryland

9 (1988 Volume and 1995 Supplement)

10 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF

11 MARYLAND, That the Laws of Maryland read as follows:

12 **Article - Tax - General**

13 11-101.

14 (k) "Taxable service" means:

15 (10) a [security service, including:

16 (i) a detective, guard, or armored car service; and

17 (ii) a] security systems service.

18 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect

19 July 1, 1996.