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**By: Senator Middleton**

Introduced and read first time: February 2, 1996

Assigned to: Budget and Taxation

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A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax - Scanning Closed Circuit Television Camera**  
3 **for Use by Vision-Impaired Individual**

4 FOR the purpose of exempting from the sales and use tax the sale of a scanning closed  
5 circuit television camera for use by a vision-impaired individual.

6 BY repealing and reenacting, with amendments,  
7 Article - Tax - General  
8 Section 11-211(b)(16) and (17)  
9 Annotated Code of Maryland  
10 (1988 Volume and 1995 Supplement)

11 BY adding to  
12 Article - Tax - General  
13 Section 11-211(b)(18)  
14 Annotated Code of Maryland  
15 (1988 Volume and 1995 Supplement)

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

18 **Article - Tax - General**

19 11-211.

20 (b) The sales and use tax does not apply to a sale of:

21 (16) tangible personal property for installation in a motor vehicle:

22 (i) to provide access to the motor vehicle by a handicapped individual;

23 or

24 (ii) to permit a handicapped individual to operate the motor vehicle;

25 [or]

26 (17) a wig or hairpiece needed as a result of documented medical or surgical  
27 treatment[.]; OR

2

1 (18) A SCANNING CLOSED CIRCUIT TELEVISION CAMERA FOR USE BY A  
2 VISION-IMPAIRED INDIVIDUAL.

3 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
4 July 1, 1996.