
By: Delegates Gordon, Stup, and Klausmeier

Introduced and read first time: January 27, 1997

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax - Taxable Services - Detective Services**

3 FOR the purpose of providing that detective services are not taxable services under the
4 sales and use tax unless they are provided as part of a security service.

5 BY adding to

6 Article - Tax - General

7 Section 11-101(h-1)

8 Annotated Code of Maryland

9 (1988 Volume and 1996 Supplement)

10 BY repealing and reenacting, with amendments,

11 Article - Tax - General

12 Section 11-101(k)(10)

13 Annotated Code of Maryland

14 (1988 Volume and 1996 Supplement)

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

17 **Article - Tax - General**

18 11-101.

19 (H-1) (1) "SECURITY SERVICE" INCLUDES:

20 (I) A GUARD OR ARMORED CAR SERVICE; AND

21 (II) A SECURITY SYSTEMS SERVICE.

22 (2) "SECURITY SERVICE" DOES NOT INCLUDE A DETECTIVE OR
23 INVESTIGATIVE SERVICE UNLESS THE SERVICE IS PROVIDED AS PART OF A
24 SECURITY SERVICE.

25 (k) "Taxable service" means:

26 (10) a security service[, including:

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

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1 (ii) a security systems service].

2 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
3 July 1, 1997.