
By: Delegates Campbell and Healey

Introduced and read first time: January 29, 1997

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax - Services**

3 FOR the purpose of altering the definition of "taxable service" under the sales and use
4 tax to impose the tax on certain services; exempting from the tax the sale of certain
5 services by a political subdivision of the State; and generally relating to the sales and
6 use taxation of certain services.

7 BY repealing and reenacting, with amendments,
8 Article - Tax - General
9 Section 11-101(k)
10 Annotated Code of Maryland
11 (1988 Volume and 1996 Supplement)

12 BY adding to
13 Article - Tax - General
14 Section 11-227
15 Annotated Code of Maryland
16 (1988 Volume and 1996 Supplement)

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

19 **Article - Tax - General**

20 11-101.

21 (k) "Taxable service" means:

22 (1) fabrication, printing, or production of tangible personal property by
23 special order;

24 (2) commercial cleaning or laundering of textiles for a buyer who is engaged
25 in a business that requires the recurring service of commercial cleaning or laundering of
26 the textiles;

27 (3) cleaning of a commercial or industrial building;

28 (4) cellular telephone or other mobile telecommunications service;

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1 (5) "900", "976", "915", and other "900"-type telecommunications service;

2 (6) custom calling service provided in connection with basic telephone
3 service;

4 (7) a telephone answering service;

5 (8) CABLE TELEVISION, INCLUDING pay per view television service;

6 (9) credit reporting; [or]

7 (10) a security service, including:

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

9 (ii) a security systems service;

10 (11) A MOTOR VEHICLE MAINTENANCE OR REPAIR SERVICE,
11 INCLUDING:

12 (I) A MOTOR VEHICLE MAINTENANCE OR REPAIR SERVICE
13 CONTRACT OR EXTENDED WARRANTY CONTRACT;

14 (II) MOTOR VEHICLE WASHING AND WAXING SERVICES;

15 (III) ROAD SERVICE AND TOWING SERVICE; AND

16 (IV) MOTOR VEHICLE PAINTING, RUSTPROOFING, AND
17 UNDERCOATING;

18 (12) A PARKING FACILITY OR SERVICE;

19 (13) A BARBER OR BEAUTY SERVICE;

20 (14) A TANNING, MASSAGE, OR PHYSICAL FITNESS FACILITY OR SERVICE;

21 (15) A DOCKING OR LANDING SERVICE;

22 (16) A FUNERAL SERVICE;

23 (17) A STORAGE SERVICE, INCLUDING HOUSEHOLD GOODS STORAGE,
24 MINI-STORAGE, AND COLD STORAGE;

25 (18) SHOE REPAIR;

26 (19) A TAX PREPARATION SERVICE;

27 (20) A SAUNA OR STEAM BATH FACILITY OR SERVICE;

28 (21) A WEIGHING MACHINE SERVICE;

29 (22) A PUBLIC LOCKER RENTAL OR SERVICE;

30 (23) A DATING OR ESCORT SERVICE;

31 (24) A DIETING SERVICE;

(25) A DIRECT MAIL ADVERTISING SERVICE;

- 3
- 1 (26) A COMMERCIAL PHOTOGRAPHIC OR ART SERVICE;
- 2 (27) A STENOGRAPHIC SERVICE;
- 3 (28) AN EXTERMINATING SERVICE;
- 4 (29) A PERSONNEL SUPPLY SERVICE, INCLUDING:
- 5 (I) AN EMPLOYMENT AGENCY SERVICE; OR
- 6 (II) A TEMPORARY HELP SERVICE;
- 7 (30) A MANAGEMENT, MANAGEMENT CONSULTING, PUBLIC RELATIONS,
8 OR OTHER BUSINESS CONSULTING SERVICE;
- 9 (31) A TESTING LABORATORY SERVICE;
- 10 (32) A SIGN PAINTING SERVICE;
- 11 (33) AN INTERIOR DECORATING SERVICE;
- 12 (34) AN AUCTIONEERING SERVICE;
- 13 (35) A BUSINESS BROKERAGE SERVICE;
- 14 (36) A DRAFTING SERVICE;
- 15 (37) AN INDEPENDENT LECTURE BUREAU SERVICE;
- 16 (38) A PRINTING BROKERAGE SERVICE;
- 17 (39) A NOTARY PUBLIC SERVICE; OR
- 18 (40) A SHOP WINDOW DECORATING SERVICE.

19 11-227.

20 THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF A PARKING FACILITY
21 OR SERVICE BY A POLITICAL SUBDIVISION OF THE STATE.

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