
By: Senator Boozer

Introduced and read first time: February 5, 1997

Assigned to: Rules

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax - Magazine Subscriptions**

3 FOR the purpose of exempting magazine subscriptions from the sales and use tax.

4 BY repealing and reenacting, with amendments,

5 Article - Tax - General

6 Section 11-215(d)

7 Annotated Code of Maryland

8 (1988 Volume and 1996 Supplement)

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

11 **Article - Tax - General**

12 11-215.

13 (d) The sales and use tax does not apply to:

14 (1) a sale of direct mail advertising literature and mail order catalogues that
15 will be distributed outside the State, and a sale of computerized mailing lists to the extent
16 used for the purpose of providing addresses to which direct mail advertising literature and
17 mail order catalogues will be distributed outside the State; [or]

18 (2) a sale of government documents, publications, records, or copies by the
19 federal or State or a local government or an instrumentality of the federal or State or a
20 local government; OR

21 (3) A MAGAZINE SUBSCRIPTION.

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