

BY: Committee on Ways and Means

AMENDMENTS TO HOUSE BILL NO. 203

(First Reading File Bill)

AMENDMENT NO. 1

Strike beginning with “including” in line 3 down through “charge” in line 5 and substitute “requiring the Comptroller to conduct a study to determine how shipping and handling charges on mail-order purchases are taxed by other states and how the charges are stated in relation to the taxable price by direct marketers; requiring the Comptroller to report on the results of the study to certain committees of the General Assembly; and generally relating to a study on shipping and handling charges on mail-order purchases”; strike in their entirety lines 6 through 10, inclusive; and in line 12, strike “the Laws of Maryland read as follows”.

AMENDMENT NO. 2

Strike in their entirety lines 13 through 22, inclusive, and substitute:

“(a) The Office of the Comptroller shall conduct a study of the sales and use taxation of shipping and handling charges on mail-order purchases which shall include:

(1) a survey of other states to determine the treatment of shipping and handling charges on mail-order purchases for purposes of sales and use taxation; and

(2) a survey of the current treatment of shipping and handling charges by direct marketers.

(b) The Comptroller shall complete and report the results of the study to the House Committee on Ways and Means and the Senate Budget and Taxation Committee by October 15, 1998.”.