

HOUSE BILL 261

Unofficial Copy
Q4

1998 Regular Session
8r0898

By: **Delegate Owings**

Introduced and read first time: January 28, 1998

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax - Newspapers**

3 FOR the purpose of exempting from the sales and use tax the printing and sale of
4 newspapers whether or not they are distributed by the publisher at no charge.

5 BY repealing and reenacting, with amendments,

6 Article - Tax - General

7 Section 11-215(c)

8 Annotated Code of Maryland

9 (1997 Replacement Volume)

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

12 **Article - Tax - General**

13 11-215.

14 (c) (1) The sales and use tax does not apply to the printing and sale of
15 newspapers [that are distributed by the publisher at no charge].

16 (2) A publication is not a newspaper unless it is published and
17 distributed at least once per month and it meets other criteria as defined by the
18 Comptroller.

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
20 July 1, 1998.