

HOUSE BILL 608

Unofficial Copy
Q4

1998 Regular Session
8r0308

By: **Delegate Dembrow**

Introduced and read first time: February 9, 1998

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax - "Tax-Free" Week**

3 FOR the purpose of designating a week in a certain calendar year to be a tax-free
4 week during which a certain sales and use tax exemption will apply; and
5 exempting from the sales and use tax a certain portion of the taxable price of
6 each item of tangible personal property sold during the tax-free week.

7 BY adding to

8 Article - Tax - General

9 Section 11-227

10 Annotated Code of Maryland

11 (1997 Replacement Volume)

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

14 **Article - Tax - General**

15 11-227.

16 (A) THE WEEK FROM SUNDAY THROUGH SATURDAY IN CALENDAR YEAR 2000
17 WHEN MARYLAND DAY OCCURS SHALL BE A TAX-FREE WEEK DURING WHICH THE
18 EXEMPTION UNDER THIS SECTION SHALL APPLY.

19 (B) THE SALES AND USE TAX DOES NOT APPLY TO THE FIRST \$100 OF THE
20 TAXABLE PRICE OF EACH ITEM OF TANGIBLE PERSONAL PROPERTY THAT IS SOLD
21 DURING THE TAX-FREE WEEK ESTABLISHED UNDER SUBSECTION (A) OF THIS
22 SECTION.

23 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
24 October 1, 1998.