

HOUSE BILL 608

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Q4

1998 Regular Session
8r0308

By: ~~Delegate Dembrow~~ Delegates Dembrow, Howard, Bozman, C. Davis,
Healey, Muse, Rzepkowski, Ports, Cryor, Poole, McKee, and Marriott

Introduced and read first time: February 9, 1998

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 20, 1998

CHAPTER _____

1 AN ACT concerning

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

3 FOR the purpose of designating ~~a week~~ certain weeks in a certain calendar ~~year~~ years
4 to be a tax-free ~~week~~ weeks during which a certain sales and use tax ~~exemption~~
5 exemptions will apply; ~~and defining a certain term; exempting~~ providing for
6 certain exemptions from the sales and use tax ~~a certain portion of the taxable~~
7 price of each item of tangible personal property sold during the certain tax-free
8 week weeks; and generally relating to the designation of certain tax-free weeks
9 in the State.

10 BY adding to

11 Article - Tax - General

12 Section 11-227

13 Annotated Code of Maryland

14 (1997 Replacement Volume)

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

17 **Article - Tax - General**

18 11-227.

19 (A) IN THIS SECTION, "ACCESSORY ITEMS" INCLUDES JEWELRY, WATCHES,
20 WATCHBANDS, HANDBAGS, HANDKERCHIEFS, UMBRELLAS, SCARVES, TIES,
21 HEADBANDS, AND BELT BUCKLES.

1 ~~(B) (1) THE WEEK FROM SUNDAY THROUGH SATURDAY IN CALENDAR YEAR~~
2 ~~2000 WHEN MARYLAND DAY OCCURS AUGUST 7, 1998 THROUGH AUGUST 13, 1998~~
3 ~~SHALL BE A TAX-FREE WEEK FOR BACK TO SCHOOL SHOPPING IN MARYLAND~~
4 ~~DURING WHICH THE EXEMPTION UNDER THIS SECTION PARAGRAPH (2) OF THIS~~
5 ~~SUBSECTION SHALL APPLY.~~

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

10 (2) DURING THE TAX-FREE WEEK FOR BACK TO SCHOOL SHOPPING
11 ESTABLISHED UNDER PARAGRAPH (1) OF THIS SUBSECTION, THE SALES AND USE
12 TAX DOES NOT APPLY TO THE SALE OF ANY ITEM OF CLOTHING, EXCLUDING
13 FOOTWEAR OR ACCESSORY ITEMS, IF THE TAXABLE PRICE OF THE ITEM OF
14 CLOTHING IS LESS THAN \$100.

15 (C) (1) THE WEEK FROM JANUARY 23, 1999 THROUGH JANUARY 29, 1999
16 SHALL BE A TAX-FREE WEEK FOR WINTER LODGING IN MARYLAND DURING WHICH
17 THE EXEMPTION UNDER PARAGRAPH (2) OF THIS SUBSECTION SHALL APPLY.

18 (2) THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF A RIGHT TO
19 OCCUPY A ROOM OR LODGINGS AS A TRANSIENT DURING THE TAX-FREE WEEK FOR
20 WINTER LODGING IN MARYLAND ESTABLISHED UNDER PARAGRAPH (1) OF THIS
21 SUBSECTION IF THE TAXABLE PRICE FOR THE ROOM IS LESS THAN \$100 PER DAY.

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