

HOUSE BILL 998

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Q4

1998 Regular Session  
8lr2282

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By: **Delegate McKee**

Introduced and read first time: February 13, 1998

Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax - College Textbooks**

3 FOR the purpose of exempting from the sales and use tax certain sales of textbooks

4 required for undergraduate course work at an institution of higher education.

5 BY repealing and reenacting, with amendments,

6 Article - Tax - General

7 Section 11-215(d)

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

15 (1) a sale of direct mail advertising literature and mail order catalogues

16 that will be distributed outside the State, and a sale of computerized mailing lists to

17 the extent used for the purpose of providing addresses to which direct mail

18 advertising literature and mail order catalogues will be distributed outside the State;

19 [or]

20 (2) a sale of government documents, publications, records, or copies by

21 the federal or State or a local government or an instrumentality of the federal or State

22 or a local government; OR

23 (3) A SALE BY A BOOK STORE AT AN INSTITUTION OF HIGHER

24 EDUCATION OF TEXTBOOKS REQUIRED FOR UNDERGRADUATE COURSE WORK AT

25 THE INSTITUTION OF HIGHER EDUCATION.

26 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect

27 July 1, 1998.

