

Department of Legislative Services
 Maryland General Assembly

FISCAL NOTE
 Revised

House Bill 203 (Delegate Workman. *et al.*)

Ways and Means

Sales and Use Tax - Shipping and Handling Charges

This bill requires the Office of the Comptroller to conduct a study on the sales and taxation of shipping and handling charges on mail-order purchases. The study must include how other states tax shipping and handling charges on mail-order purchases and the current treatment of shipping and handling charges by direct marketers. The report is to be submitted to the House Committee on Ways and Means and the Senate Budget and Taxation Committee by October 15, 1998.

This bill is effective July 1, 1998.

Fiscal Summary

State Effect: None. The required study can be handled with existing budgeted resources.

Local Effect: None.

Small Business Effect: None.

Information Source(s): Office of the Comptroller (Bureau of Revenue Estimates),
 Department of Legislative Services

Fiscal Note History: First Reader - February 10, 1998
 tlw Revised - House Third Reader - March 31, 1998

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