

HOUSE BILL 298

Unofficial Copy
Q4
HB 608/98 - W&M

1999 Regular Session
9lr0777

By: **Delegates Cryor, Boutin, Bozman, Burns, Conway, Dembrow, Eckardt, Glassman, Goldwater, Greenip, Healey, Howard, Klausmeier, La Vay, Love, Mandel, Marriott, McKee, Mohorovic, Morhaim, Pitkin, Ports, Redmer, Rosso, Rudolph, Rzepkowski, Shank, Snodgrass, Stern, Stocksdale, and Valderrama**

Introduced and read first time: February 4, 1999
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax - Tax-Free Weeks**

3 FOR the purpose of designating certain weeks in certain calendar years to be tax-free
4 weeks during which certain sales and use tax exemptions will apply; defining a
5 certain term; providing for certain exemptions from the sales and use tax during
6 certain tax-free weeks; and generally relating to the designation of certain
7 tax-free weeks in the State.

8 BY adding to
9 Article - Tax - General
10 Section 11-227
11 Annotated Code of Maryland
12 (1997 Replacement Volume and 1998 Supplement)

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

15 **Article - Tax - General**

16 11-227.

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

20 (B) (1) THE WEEK FROM AUGUST 7, 1999 THROUGH AUGUST 13, 1999 SHALL
21 BE A TAX-FREE WEEK FOR BACK TO SCHOOL SHOPPING IN MARYLAND DURING
22 WHICH THE EXEMPTION UNDER PARAGRAPH (2) OF THIS SUBSECTION SHALL APPLY.

23 (2) DURING THE TAX-FREE WEEK FOR BACK TO SCHOOL SHOPPING
24 ESTABLISHED UNDER PARAGRAPH (1) OF THIS SUBSECTION, THE SALES AND USE

1 TAX DOES NOT APPLY TO THE SALE OF ANY ITEM OF CLOTHING, EXCLUDING
2 FOOTWEAR OR ACCESSORY ITEMS, IF THE TAXABLE PRICE OF THE ITEM OF
3 CLOTHING IS LESS THAN \$100.

4 (C) (1) THE WEEK FROM JANUARY 23, 2000 THROUGH JANUARY 29, 2000
5 SHALL BE A TAX-FREE WEEK FOR WINTER LODGING IN MARYLAND DURING WHICH
6 THE EXEMPTION UNDER PARAGRAPH (2) OF THIS SUBSECTION SHALL APPLY.

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

11 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
12 July 1, 1999.