

HOUSE BILL 645

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Q4  
HB 158/97 - W&M

1999 Regular Session  
9r1629

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By: **Delegates Rudolph, W. Baker, McClenahan, Glassman, Sophocleus, and DeCarlo**

Introduced and read first time: February 11, 1999

Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax - Exemption - Prisoner of War Flags**

3 FOR the purpose of providing that the sales and use tax does not apply to a sale of  
4 certain prisoner of war flags.

5 BY repealing and reenacting, with amendments,

6 Article - Tax - General

7 Section 11-205

8 Annotated Code of Maryland

9 (1997 Replacement Volume and 1998 Supplement)

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 11-205.

14 The sales and use tax does not apply to a sale of:

15 (1) a Maryland State flag; [or]

16 (2) a United States flag; OR

17 (3) A PRISONER OF WAR FLAG HONORING AND REMEMBERING  
18 MILITARY PERSONNEL WHO HAVE SERVED IN THE ARMED FORCES OF THE UNITED  
19 STATES.

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