

HOUSE BILL 645

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Q4
HB 158/97 - W&M

1999 Regular Session
9r1629

By: **Delegates Rudolph, W. Baker, McClenahan, Glassman, Sophocleus, and DeCarlo DeCarlo, Bartlett, C. Davis, Phillips, Greenip, Rzepkowski, Shriver, Cryor, Finifter, Conroy, Linton, Healey, Bozman, Rosso, and Carlson**

Introduced and read first time: February 11, 1999
Assigned to: Ways and Means

Committee Report: Favorable with amendments
House action: Adopted
Read second time: March 22, 1999

CHAPTER _____

1 AN ACT concerning

2 **Sales and Use Tax - Exemption - Prisoner of War - Missing in Action 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 - missing in action 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

1 (3) A PRISONER OF WAR - MISSING IN ACTION FLAG HONORING AND
2 REMEMBERING MILITARY PERSONNEL WHO HAVE SERVED IN THE ARMED FORCES
3 OF THE UNITED STATES.

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