
By: **Delegate Rzepkowski**

Introduced and read first time: February 12, 1999

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax - Textbooks, Workbooks, and Course Materials**

3 FOR the purpose of exempting from the sales and use tax the sale of certain items
4 purchased by certain students; and requiring that the individual purchasing the
5 items present a certain form of identification in order for the exemption to apply.

6 BY adding to
7 Article - Tax - General
8 Section 11-222.1
9 Annotated Code of Maryland
10 (1997 Replacement Volume and 1998 Supplement)

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

13 **Article - Tax - General**

14 11-222.1.

15 (A) THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF THE FOLLOWING
16 ITEMS FOR USE BY A STUDENT ENROLLED IN AN INSTITUTION OF HIGHER
17 EDUCATION, AS DEFINED IN § 10-101 OF THE EDUCATION ARTICLE:

18 (1) TEXTBOOKS;

19 (2) RELATED WORKBOOKS; AND

20 (3) COURSE MATERIALS THAT ARE REQUIRED TO BE PURCHASED BY A
21 STUDENT ENROLLED IN A COURSE.

22 (B) TO QUALIFY FOR THE EXEMPTION UNDER THIS SECTION, THE BUYER
23 SHALL PRESENT A VALID STUDENT IDENTIFICATION CARD AT THE TIME OF THE
24 SALE.

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

