

HOUSE BILL 1142

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Q4

1999 Regular Session  
9r2548

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By: **Delegates Clagett, Busch, Love, Greenip, W. Baker, Sophocleus, Rosso,  
Leopold, Cane, Boschert, and Wood**  
Introduced and read first time: February 26, 1999  
Assigned to: Rules and Executive Nominations

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A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax - Exemption for Bottled Water**

3 FOR the purpose of exempting the sale of bottled water from the sales and use tax.

4 BY repealing and reenacting, with amendments,

5 Article - Tax - General

6 Section 11-224

7 Annotated Code of Maryland

8 (1997 Replacement Volume and 1998 Supplement)

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

11 **Article - Tax - General**

12 11-224.

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

14 (1) water that is delivered to the buyer through pipes or conduits; OR

15 (2) BOTTLED WATER.

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