

SENATE BILL 550

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Q4
HB 261/98 - W&M

1999 Regular Session
9lr0572

By: **Senator Colburn**

Introduced and read first time: February 5, 1999

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax - Newspapers**

3 FOR the purpose of exempting the printing and sale of newspapers from the sales and
4 use tax; and generally relating to the exemption of newspapers from the sales
5 and use tax.

6 BY repealing and reenacting, with amendments,
7 Article - Tax - General
8 Section 11-215(c)
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 11-215.

15 (c) (1) The sales and use tax does not apply to the printing and sale of
16 newspapers [that are distributed by the publisher at no charge].

17 (2) A publication is not a newspaper unless it is published and
18 distributed at least once per month and it meets other criteria as defined by the
19 Comptroller.

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