

BY: Delegate Murphy

AMENDMENTS TO SENATE BILL NO. 191

(Third Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 2, strike "Exemption - Property Used in a Production Activity" and substitute "- Exemptions"; in line 4, strike the second "and"; in line 6, after "tax" insert "; exempting from the sales and use tax certain sales of tangible personal property purchased outside the State and personally brought into the State by the purchaser; and generally relating to certain exemptions from the sales and use tax"; and after line 12, insert:

"BY repealing and reenacting, with amendments,

Article - Tax - General

Section 11-214

Annotated Code of Maryland

(1997 Replacement Volume and 1999 Supplement)".

AMENDMENT NO. 2

On page 2, after line 8, insert:

"11-214.

(A) The sales and use tax does not apply to use of tangible personal property or a taxable service that:

(1) a nonresident:

(i) acquires before the property or service enters the State; and

(ii) uses:

(Over)

1. for personal enjoyment or use or for a use that the Comptroller specifies by regulation, other than for a business purpose; or

2. in a presentation or in conjunction with a presentation of an exhibit, show, sporting event, or other public performance or display; and

(2) does not remain in the State for more than 30 days.

(B) THE SALES AND USE TAX DOES NOT APPLY TO A SALE FOR USE OF TANGIBLE PERSONAL PROPERTY:

(1) THAT IS PURCHASED OUTSIDE THE STATE AND PERSONALLY BROUGHT INTO THE STATE BY THE PURCHASER;

(2) THAT IS INTENDED FOR PERSONAL ENJOYMENT OR USE OR FOR A USE THAT THE COMPTROLLER SPECIFIES BY REGULATION, OTHER THAN FOR A BUSINESS PURPOSE; AND

(3) FOR WHICH THE TAXABLE PRICE IS LESS THAN \$100.”.