

HOUSE BILL 663

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Q4
HB 158/97 - W&M

2000 Regular Session
0lr2721
CF 0lr2764

By: **Delegates Healey, Conroy, Owings, and ~~Arniek~~ Arniek, Bozman,
Howard, Ports, and C. Davis**

Introduced and read first time: February 10, 2000

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 21, 2000

CHAPTER _____

1 AN ACT concerning

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

3 FOR the purpose of providing that the sales and use tax does not apply to the sale of
4 certain prisoner of war or 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 1999 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

17 (3) A PRISONER OF WAR FLAG OR MISSING IN ACTION FLAG HONORING
18 AND REMEMBERING MILITARY PERSONNEL WHO HAVE SERVED IN THE ARMED
19 FORCES OF THE UNITED STATES.

1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
2 July 1, 2000.