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### By: Delegates Finifter, C. Davis, Bozman, Phillips, McKee, Heller, Patterson, Bartlett, and Rosso

Introduced and read first time: February 11, 2000 Assigned to: Ways and Means

Committee Report: Favorable with amendments House action: Adopted Read second time: March 29, 2000

CHAPTER\_\_\_\_\_

1 AN ACT concerning

### Sales and Use Tax - Exemption for Digital Telecommunications Machinery and Equipment

4 FOR the purpose of exempting from the sales and use tax certain sales, during a

5 certain time period, of certain machinery and equipment to be used for certain

6 purposes; requiring the Comptroller, upon application by the taxpayer, to refund

7 the sales and use tax paid on sales of certain exempted equipment made

8 between certain dates; and generally relating to a sales and use tax exemption

9 for sales, during a certain time period, of certain machinery and equipment.

10 BY adding to

11 Article - Tax - General

12 Section 11-210(d)

13 Annotated Code of Maryland

14 (1997 Replacement Volume and 1999 Supplement)

## 15 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF

16 MARYLAND, That the Laws of Maryland read as follows:

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## Article - Tax - General

18 11-210.

# 19 (D) THE SALES AND USE TAX DOES NOT APPLY TO THE SALE, ON OR AFTER

20 JANUARY 31, 1999 JANUARY 1, 2000 BUT BEFORE JANUARY 1, 2008, OF MACHINERY OR 21 FOURPMENT:

21 EQUIPMENT:

### HOUSE BILL 794

# 1 (1) THAT ENABLES A TELEVISION OR RADIO STATION TO ORIGINATE 2 AND BROADCAST OR TO RECEIVE AND BROADCAST DIGITAL SIGNALS; AND

3 (2) THAT WAS OR IS PURCHASED TO COMPLY WITH OR TO FACILITATE
4 COMPLIANCE WITH THE TELECOMMUNICATIONS ACT OF 1996, PUB. L. 104-104, 110
5 STAT. 56.

6 SECTION 2. AND BE IT FURTHER ENACTED, That the Comptroller shall

7 refund, upon application by the taxpayer, any sales and use tax, penalty, or interest

8 paid on the sale, on or after January 1, 1999 but before July 1, 1999, of equipment

9 exempted from the sales and use tax under Section 1 of this Act, whether or not the

10 payment was the result of a final assessment.

11 SECTION <del>3.</del> <u>2.</u> AND BE IT FURTHER ENACTED, That this Act shall take 12 effect July 1, 2000.

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