
By: **Delegates Murphy, Griffith, K. Kelly, Edwards, Amedori, Ports, Rzepkowski, Heller, Dembrow, C. Davis, Dewberry, Bartlett, Snodgrass, Stull, Eckardt, Boschert, Boutin, Glassman, Brinkley, Parrott, W. Baker, Burns, Rosso, Stocksdale, Walkup, Elliott, Conway, McKee, McClenahan, Cane, Shank, Hutchins, Conroy, Swain, Guns, Donoghue, Hecht, Getty, Rudolph, and Taylor**

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

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax - Exemptions - Tangible Personal Property Purchased**
3 **Outside the State**

4 FOR the purpose of exempting from the sales and use tax certain sales of tangible
5 personal property purchased outside the State and personally brought into the
6 State by the purchaser; and generally relating to a sales and use tax exemption
7 for certain tangible personal property purchased outside the State and
8 personally brought into the State by the purchaser.

9 BY repealing and reenacting, with amendments,
10 Article - Tax - General
11 Section 11-214
12 Annotated Code of Maryland
13 (1997 Replacement Volume and 1999 Supplement)

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

16 **Article - Tax - General**

17 11-214.

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

- 20 (1) a nonresident:
 - 21 (i) acquires before the property or service enters the State; and
 - 22 (ii) uses:

