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2000 Regular Session 0lr0688

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

(ii)

uses:

Assigned to: Ways and Means

	A BILL ENTITLED			
1	AN ACT concerning			
2	Sales and Use Tax - Exemptions - Tangible Personal Property Purchased Outside the State			
4 5 6 7 8	FOR the purpose of 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 a sales and use tax exemption for certain tangible personal property purchased outside the State and personally brought into the State by the purchaser.			
10 12 13	Section 11-214 Annotated Code of Maryland (1997 Replacement Volume and 1999 Supplement)  SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF			
5 MARYLAND, That the Laws of Maryland read as follows:				
6	Article - Tax - General			
7	11-214.			
8	(A) The sales and use tax does not apply to use of tangible personal property or a taxable service that:			
20	(1) a nonresident:			
21	(i) acquires before the property or service enters the State; and			

## **HOUSE BILL 975**

1 2	Comptroller	specifies	1. for personal enjoyment or use or for a use that the by regulation, other than for a business purpose; or
3 4	an exhibit, sl	now, spor	2. in a presentation or in conjunction with a presentation of rting event, or other public performance or display; and
5		(2)	does not remain in the State for more than 30 days.
6 7	(B) TANGIBLE		ALES AND USE TAX DOES NOT APPLY TO A SALE FOR USE OF NAL PROPERTY:
8 9	BROUGHT	(1) INTO TI	THAT IS PURCHASED OUTSIDE THE STATE AND PERSONALLY HE STATE BY THE PURCHASER;
10 11 12			THAT IS INTENDED FOR PERSONAL ENJOYMENT OR USE OR FOR A OMPTROLLER SPECIFIES BY REGULATION, OTHER THAN FOR A SE; AND
13		(3)	FOR WHICH THE TAXABLE PRICE IS LESS THAN \$1,000.
14 15	SECTION SECTION SECTION 1		ND BE IT FURTHER ENACTED, That this Act shall take