
By: **Delegate Brinkley**

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 having a taxable price less than a
6 certain amount; and generally relating to the application of the sales and use
7 tax to certain sales of tangible personal property.

8 BY adding to
9 Article - Tax - General
10 Section 11-226
11 Annotated Code of Maryland
12 (1997 Replacement Volume and 1999 Supplement)

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

15 **Article - Tax - General**

16 11-226.

17 THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF TANGIBLE PERSONAL
18 PROPERTY:

- 19 (1) THAT IS PURCHASED OUTSIDE THE STATE THROUGH:
 - 20 (I) THE INTERNET; OR
 - 21 (II) AN OUT-OF-STATE MAIL ORDER CATALOG; AND
- 22 (2) FOR WHICH THE TAXABLE PRICE DOES NOT EXCEED \$5,000.

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