

SENATE BILL 103

Unofficial Copy
Q4

2000 Regular Session
(01r1081)

ENROLLED BILL

-- Budget and Taxation/Ways and Means --

Introduced by ~~Senators Middleton, Kasemeyer~~ Kasemeyer, Middleton,
Lawlah, McFadden, DeGrange, Munson, Stoltzfus, Exum, Hogan, and
Green, Green, Currie, and Stone

Read and Examined by Proofreaders:

Proofreader.

Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this
____ day of _____ at _____ o'clock, ____ M.

President.

CHAPTER _____

1 AN ACT concerning

2 **Sales and Use Tax - Tax-Free ~~Weeks~~ Week**

3 FOR the purpose of designating a certain week in a certain calendar year to be a
4 tax-free week during which a certain sales and use tax exemption will apply;
5 defining a certain term; providing for a certain exemption from the sales and
6 use tax during a certain tax-free week; ~~submitting~~ requiring the Comptroller to
7 submit a certain report by a certain date; and generally relating to the
8 designation of a certain tax-free week in the State.

9 BY adding to
10 Article - Tax - General
11 Section 11-227
12 Annotated Code of Maryland
13 (1997 Replacement Volume and 1999 Supplement)

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

3 **Article - Tax - General**

4 11-227.

5 (A) IN THIS SECTION, "ACCESSORY ITEMS" INCLUDES JEWELRY, WATCHES,
6 WATCHBANDS, HANDBAGS, HANDKERCHIEFS, UMBRELLAS, SCARVES, TIES,
7 HEADBANDS, AND BELT BUCKLES.

8 (B) (1) THE WEEK FROM ~~AUGUST 11, 2000~~ AUGUST 10, 2001 THROUGH
9 ~~AUGUST 17, 2000~~ AUGUST 16, 2001 SHALL BE A TAX-FREE WEEK FOR
10 BACK-TO-SCHOOL SHOPPING IN MARYLAND DURING WHICH THE EXEMPTION
11 UNDER PARAGRAPH (2) OF THIS SUBSECTION SHALL APPLY.

12 (2) DURING THE TAX-FREE WEEK FOR BACK-TO-SCHOOL SHOPPING
13 ESTABLISHED UNDER PARAGRAPH (1) OF THIS SUBSECTION, THE SALES AND USE
14 TAX DOES NOT APPLY TO THE SALE OF ANY ITEM OF CLOTHING OR FOOTWEAR,
15 EXCLUDING ACCESSORY ITEMS, IF THE TAXABLE PRICE OF THE ITEM OF CLOTHING
16 OR FOOTWEAR IS LESS THAN \$100.

17 SECTION 2. AND BE IT FURTHER ENACTED, That the Comptroller shall
18 assess the impact of this Act based on the best information available to the
19 Comptroller and information derived from a survey of a sample of retailers that file
20 sales and use tax returns electronically. Subject to § 2-1246 of the State Government
21 Article, the Comptroller shall report its findings to the General Assembly on or before
22 December 1, 2001.

23 ~~SECTION 2. 3.~~ AND BE IT FURTHER ENACTED, That this Act shall take
24 effect July 1, 2000.