

SENATE BILL 103

Unofficial Copy
Q4
HB 298/99 - W&M

2000 Regular Session
0lr1081
CF 0lr0637

By: **Senators Middleton, Kasemeyer, Lawlah, McFadden, DeGrange,
Munson, Stoltzfus, Exum, Hogan, and Green**

Introduced and read first time: January 14, 2000

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

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

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; and generally relating to the designation
7 of a certain tax-free week in the State.

8 BY adding to
9 Article - Tax - General
10 Section 11-227
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 11-227.

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

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

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

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