

SENATE BILL 103

Unofficial Copy  
Q4  
HB 298/99 - W&M

2000 Regular Session  
0lr1081  
CF 0lr0637

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

Introduced and read first time: January 14, 2000  
Assigned to: Budget and Taxation

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Committee Report: Favorable with amendments  
Senate action: Adopted  
Read second time: March 30, 2000

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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 a certain report by a certain  
7 date; and generally relating to the designation of a certain tax-free week in the  
8 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)

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 11-227.

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

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

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

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

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