

SENATE BILL 221

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Q4

2000 Regular Session
0lr1105
CF 0lr1848

By: **Senators Harris, Haines, Stoltzfus, Hafer, Ferguson, Hooper, Jacobs, Colburn, Roesser, McCabe, Mooney, Hogan, Madden, and Munson**
Introduced and read first time: January 25, 2000
Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Family Clothing Tax Relief Act of 2000**

3 FOR the purpose of exempting from the sales and use tax sales of certain tangible
4 personal property having a taxable price less than a certain amount; defining
5 certain terms; and generally relating to the sales and use tax.

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

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

13 **Article - Tax - General**

14 11-226.

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

18 (B) THE SALES AND USE TAX DOES NOT APPLY TO THE SALE OF ANY ITEM OF
19 CLOTHING OR FOOTWEAR, EXCLUDING ACCESSORY ITEMS, IF THE TAXABLE PRICE
20 OF THE ITEM OF CLOTHING OR FOOTWEAR IS LESS THAN \$75.

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