

SENATE BILL 774

Unofficial Copy  
Q4  
HB 158/97 - W&M

2000 Regular Session  
0lr2764  
CF 0lr2721

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By: **Senators Green, Hafer, Munson, Astle, Blount, Haines, Hooper, Della,  
Ferguson, Teitelbaum, Bromwell, and Dyson**

Introduced and read first time: February 4, 2000

Assigned to: Budget and Taxation

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A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax - Exemption - Prisoner of War and Missing in Action Flags**

3 FOR the purpose of providing that the sales and use tax does not apply to the sale of  
4 certain prisoner of war or missing in action flags.

5 BY repealing and reenacting, with amendments,  
6 Article - Tax - General  
7 Section 11-205  
8 Annotated Code of Maryland  
9 (1997 Replacement Volume and 1999 Supplement)

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

12 **Article - Tax - General**

13 11-205.

14 The sales and use tax does not apply to a sale of:

15 (1) a Maryland State flag; [or]

16 (2) a United States flag; OR

17 (3) A PRISONER OF WAR FLAG OR MISSING IN ACTION FLAG HONORING  
18 AND REMEMBERING MILITARY PERSONNEL WHO HAVE SERVED IN THE ARMED  
19 FORCES OF THE UNITED STATES.

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