

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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Committee Report: Favorable

Senate action: Adopted

Read second time: March 21, 2000

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CHAPTER \_\_\_\_\_

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.

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