

BY: Senator Harris

AMENDMENTS TO SENATE BILL NO. 252

(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 2, strike “Supplies Supporting Breast-Feeding” and substitute “Exemptions”; in line 5, after “breast-feeding” insert “; exempting from the sales and use tax sales of certain tangible personal property having a taxable price less than a certain amount; providing for the delayed effective date for certain provisions of this Act; and generally relating to the sales and use tax”; and in line 13, after “11-211(b)(19)” insert “and 11-229”.

AMENDMENT NO. 2

On page 2, after line 6, insert:

“SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article - Tax - General

11-229.

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

(B) THE SALES AND USE TAX DOES NOT APPLY TO THE SALE OF ANY ITEM OF CLOTHING OR FOOTWEAR, EXCLUDING ACCESSORY ITEMS, IF THE TAXABLE PRICE OF THE ITEM OF CLOTHING OR FOOTWEAR IS LESS THAN \$50.

SECTION 3. AND BE IT FURTHER ENACTED, That Section 2 of this Act shall take effect January 1, 2002.”; in line 7, strike “2.” and substitute “4.”; and in the same line, after “That” insert “, except as provided in Section 3 of this Act, “.