
By: **Delegates Murphy, Griffith, K. Kelly, Edwards, Amedori, Ports, Rzepkowski, Heller, Dembrow, C. Davis, Dewberry, Bartlett, Snodgrass, Stull, Eckardt, Boschert, Boutin, Glassman, Brinkley, Parrott, W. Baker, Burns, Rosso, Stocksdale, Walkup, Elliott, McKee, McClenahan, Cane, Shank, Hutchins, Conroy, Guns, Hecht, Getty, DeCarlo, Hubers, Kittleman, Klausmeier, Mitchell, Mohorovic, Riley, and Valderrama**

Introduced and read first time: February 8, 2001

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax - Exemptions - Tangible Personal Property Purchased**
3 **Outside the State**

4 FOR the purpose of exempting from the sales and use tax certain sales of tangible
5 personal property purchased outside the State and personally brought into the
6 State by the purchaser; and generally relating to a sales and use tax exemption
7 for certain tangible personal property purchased outside the State and
8 personally brought into the State by the purchaser.

9 BY repealing and reenacting, with amendments,
10 Article - Tax - General
11 Section 11-214
12 Annotated Code of Maryland
13 (1997 Replacement Volume and 2000 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 11-214.

18 (A) The sales and use tax does not apply to use of tangible personal property or
19 a taxable service that:

20 (1) a nonresident:

21 (i) acquires before the property or service enters the State; and

22 (ii) uses:

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1 1. for personal enjoyment or use or for a use that the
2 Comptroller specifies by regulation, other than for a business purpose; or

3 2. in a presentation or in conjunction with a presentation of
4 an exhibit, show, sporting event, or other public performance or display; and

5 (2) does not remain in the State for more than 30 days.

6 (B) THE SALES AND USE TAX DOES NOT APPLY TO A SALE FOR USE OF
7 TANGIBLE PERSONAL PROPERTY:

8 (1) THAT IS PURCHASED OUTSIDE THE STATE AND PERSONALLY
9 BROUGHT INTO THE STATE BY THE PURCHASER;

10 (2) THAT IS INTENDED FOR PERSONAL ENJOYMENT OR USE OR FOR A
11 USE THAT THE COMPTROLLER SPECIFIES BY REGULATION, OTHER THAN FOR A
12 BUSINESS PURPOSE; AND

13 (3) FOR WHICH THE TAXABLE PRICE IS LESS THAN \$100.

14 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take
15 effect July 1, 2001.