

HOUSE BILL 20

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Q4

2002 Regular Session  
2lr0346

(PRE-FILED)

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By: **Delegate Cryor**

Requested: August 15, 2001

Introduced and read first time: January 9, 2002

Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax - Tax-Free Week**

3 FOR the purpose of designating a certain week in a certain calendar year to be a  
4 tax-free week during which a certain sales and use tax exemption shall apply;  
5 and generally relating to the designation of a certain tax-free week in the State.

6 BY repealing and reenacting, with amendments,  
7 Article - Tax - General  
8 Section 11-228  
9 Annotated Code of Maryland  
10 (1997 Replacement Volume and 2001 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 11-228.

15 (a) In this section, "accessory items" includes jewelry, watches, watchbands,  
16 handbags, handkerchiefs, umbrellas, scarves, ties, headbands, and belt buckles.

17 (b) (1) The week from [August 10, 2001] AUGUST 10, 2002 through [August  
18 16, 2001] AUGUST 16, 2002 shall be a tax-free week for back-to-school shopping in  
19 Maryland during which the exemption under paragraph (2) of this subsection shall  
20 apply.

21 (2) During the tax-free week for back-to-school shopping established  
22 under paragraph (1) of this subsection, the sales and use tax does not apply to the sale  
23 of any item of clothing or footwear, excluding accessory items, if the taxable price of  
24 the item of clothing or footwear is less than \$100.

25 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
26 July 1, 2002.

