

HOUSE BILL 75

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Q4

2002 Regular Session
2lr0345

(PRE-FILED)

By: **Delegate Cryor**

Requested: August 15, 2001

Introduced and read first time: January 9, 2002

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax - Tax-Free Week for Back-to-School**

3 FOR the purpose of designating a certain week in a certain calendar year during
4 which a certain sales and use tax exemption shall apply; altering a certain sales
5 and use tax exemption to include certain school supplies; defining a certain
6 term; and generally relating to sales and use tax exemptions.

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

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

14 **Article - Tax - General**

15 11-228.

16 (a) (1) In this section[, "accessory items"] THE FOLLOWING WORDS HAVE
17 THE MEANINGS INDICATED.

18 (2) "ACCESSORY ITEMS" includes jewelry, watches, watchbands,
19 handbags, handkerchiefs, umbrellas, scarves, ties, headbands, and belt buckles.

20 (3) (I) "SCHOOL SUPPLY" INCLUDES AN ITEM PURCHASED FOR USE IN
21 THE CLASSROOM, SCHOOLWORK COMPLETED AT HOME, OR ANY SCHOOL ACTIVITY.

22 (II) "SCHOOL SUPPLY" DOES NOT INCLUDE ANY ELECTRONIC
23 DEVICE.

24 (b) (1) The week from [August 10, 2001] AUGUST 10, 2002 through [August
25 16, 2001] AUGUST 16, 2002 shall be a tax-free week for back-to-school shopping in

1 Maryland during which the exemption under paragraph (2) of this subsection shall
2 apply.

3 (2) During the tax-free week for back-to-school shopping established
4 under paragraph (1) of this subsection, the sales and use tax does not apply to the sale
5 of ANY SCHOOL SUPPLY OR any item of clothing or footwear, excluding accessory
6 items, if the taxable price of the SCHOOL SUPPLY OR item of clothing or footwear is
7 less than \$100.

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