

HOUSE BILL 76

Unofficial Copy  
Q4

2002 Regular Session  
2lr0347

(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 for Back-To-School**

3 FOR the purpose of designating certain weeks in certain calendar years during which  
4 a certain sales and use tax exemption shall apply; altering a certain sales and  
5 use tax exemption to include certain school supplies; defining a certain term;  
6 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 through [August 16,  
25 2001] AUGUST 16 IN EACH YEAR shall be a tax-free week for back-to-school shopping

1 in 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.