

SENATE BILL 520

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Q4

2002 Regular Session
2lr2008

By: **Senators Kasemeyer, Middleton, Blount, Collins, DeGrange, Della,
Dyson, Exum, Green, Hogan, Jimeno, Lawlah, and Stone**

Introduced and read first time: February 1, 2002

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax - Back-to-School 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 will apply;
5 altering a certain sales and use tax exemption to include certain school supplies;
6 altering the maximum taxable price of an item qualifying for the exemption;
7 defining a certain term; and generally relating to the designation of a certain
8 tax-free week in the State.

9 BY repealing and reenacting, with amendments,
10 Article - Tax - General
11 Section 11-228
12 Annotated Code of Maryland
13 (1997 Replacement Volume and 2001 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 11-228.

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

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

22 (3) "SCHOOL SUPPLIES" INCLUDES PENS, PENCILS, ERASERS, CRAYONS,
23 NOTEBOOKS, NOTEBOOK FILLER PAPER, LEGAL PADS, COMPOSITION BOOKS, POSTER
24 PAPER, SCISSORS, CELLOPHANE TAPE, GLUE, PASTE, RULERS, PROTRACTORS,
25 COMPASSES, BACKPACKS, BOOKBAGS, AND CALCULATORS.

26 (b) (1) The week from [August 10, 2001] AUGUST 16, 2002 through [August
27 16, 2001] AUGUST 22, 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 SUPPLIES OR any item of clothing or footwear, excluding accessory
6 items, if the taxable price of the SCHOOL SUPPLIES OR item of clothing or footwear is
7 less than [~~\$100~~] \$101.

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