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Introduced and read first time: January 29, 2004

Assigned to: Ways and Means

1 AN ACT concerning

A BILL ENTITLED

2	Sales and Use Tax - Exemption - Veterans Organizations

- 3 FOR the purpose of providing an exemption from the sales and use tax for sales to
- 4 certain veterans organizations; and generally relating to the sales and use tax
- 5 and exempting sales to certain veterans organizations.
- 6 BY repealing and reenacting, with amendments,
- 7 Article Tax General
- 8 Section 11-204
- 9 Annotated Code of Maryland
- 10 (1997 Replacement Volume and 2003 Supplement)
- 11 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
- 12 MARYLAND, That the Laws of Maryland read as follows:

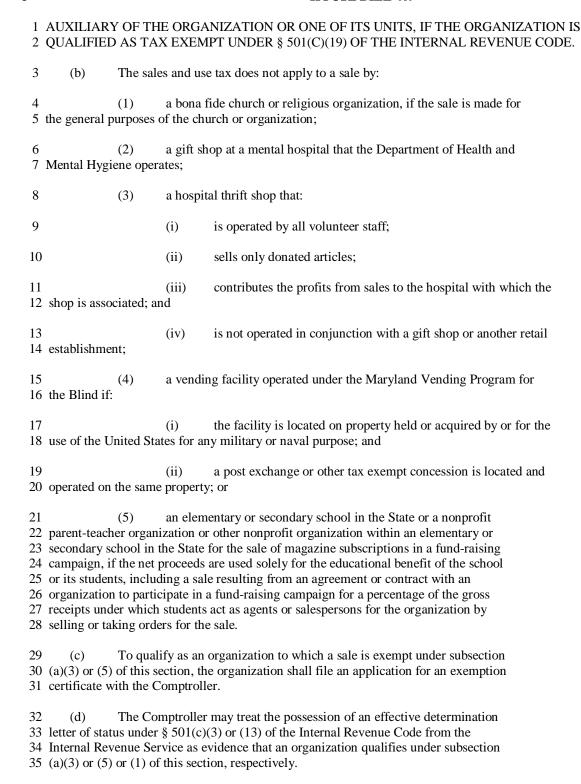
13 Article - Tax - General

14 11-204.

- 15 (a) The sales and use tax does not apply to:
- 16 (1) a sale to a cemetery company, as described in § 501(c)(13) of the
- 17 Internal Revenue Code in effect on July 1, 1987;
- 18 (2) a sale to a credit union organized under the laws of the State or of the
- 19 United States;
- 20 (3) a sale to a nonprofit organization made to carry on its work, if the
- 21 organization:

HOUSE BILL 409

1		(i)	1.	is located in the State;			
2 3	services within the Sta	ate on a r	2. coutine an	is located in an adjacent jurisdiction and provides its d regular basis; or			
4			3.	is located in an adjacent jurisdiction whose law:			
5 6	organization made to	carry on	A. its work;	does not impose a sales or use tax on a sale to a nonprofit or			
	sales to nonprofit orge		B. contains a reciprocal exemption from sales and use tax for ations located in adjacent jurisdictions similar to the this subsection;				
10		(ii)	is a char	ritable, educational, or religious organization;			
11		(iii)	is not th	e United States; and			
12 13	instrumentality of the	(iv) except for the American National Red Cross, is not a unit or e United States;					
14 15	4 (4) a sale, not exceeding \$500, to a nonprofit incorporated senior citizens' 5 organization made to carry on its work, if the organization:						
16		(i)	is locate	ed in the State; and			
17 18	State;	(ii)	receives	funding from the State or a political subdivision of the			
	9 (5) a sale to a volunteer fire company or department or volunteer 0 ambulance company or rescue squad located in the State made to carry on the work of 1 the company, department, or squad;						
24	22 (6) a sale of tangible personal property to a nonprofit parent-teacher 23 association located in the State if the association makes the purchase to contribute 24 the property to a school to which a sale is exempt under item (3) of this subsection or 25 § 11-220 of this subtitle; [or]						
26 27	(7) organization:	a sale to	le to a nonprofit organization made to carry on its work, if the				
28 29	Revenue Code; and	(i)	is qualif	fied as tax exempt under § 501(c)(4) of the Internal			
	(ii) is engaged primarily in providing a program to render its best efforts to contain, clean up, and otherwise mitigate spills of oil or other substances occurring in United States coastal and tidal waters; OR						
33 34	(8) ORGANIZATION C			ONA FIDE NATIONALLY ORGANIZED AND RECOGNIZED F THE ARMED FORCES OF THE UNITED STATES OR AN			



1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect 2 July 1, 2004.