

ENROLLED BILL

-- Ways and Means/Budget and Taxation --

Introduced by Delegate Cryor, Delegates Crvor, Barklev, Cadden, Conrov, Dumais, Eckardt, Feldman, Frush, Gilleland, Glassman, Goldwater, Haddaway, Hurson, James, Jameson, King, Love, Mandel, McComas, McConkey, Menes, Minnick, O'Donnell, Shank, Sossi, Stern, Stocksdale, Stull, Walkup, Bartlett, Boschert, Bozman, Cardin, C. Davis, Elmore, Goodwin, Healey, Heller, Hixson, Howard, Marriott, McKee, Myers, Patterson, Ramirez, and Ross

Read and Examined by Proofreaders:

Proofreader.

Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this _____ day of _____ at _____ o'clock, _____ M.

Speaker.

CHAPTER _____

1 AN ACT concerning

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

3 FOR the purpose of designating a certain period in a certain year during which a
4 ~~certain~~ the purchase of certain items not exceeding a certain price is exempt from
5 the sales and use tax ~~exemption shall apply in enterprise zones~~; and generally
6 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

1 (2004 Replacement Volume)

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

4 **Article - Tax - General**

5 11-228.

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

8 (b) (1) [The week from August 10, 2001 through August 16, 2001] ~~IN~~
9 ~~ENTERPRISE ZONES, AS DEFINED IN ARTICLE 83A, § 5-401 OF THE CODE, THE 5-DAY~~
10 ~~PERIOD FROM AUGUST 24, 2005~~ AUGUST 23, 2006 ~~THROUGH AUGUST 28, 2005~~ AUGUST
11 27, 2006, shall be a tax-free [week] PERIOD for back-to-school shopping in Maryland
12 during which the exemption under paragraph (2) of this subsection shall apply.

13 (2) During the tax-free [week] PERIOD for back-to-school shopping
14 established under paragraph (1) of this subsection, the sales and use tax does not
15 apply to the sale of any item of clothing or footwear, excluding accessory items, if the
16 taxable price of the item of clothing or footwear is ~~less than \$100~~ \$100 OR LESS.

17 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take
18 effect July 1, 2005.