

(PRE-FILED)

By: ~~Delegate Cryor~~ Delegates Crvor, Barkley, 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

Requested: November 12, 2004
Introduced and read first time: January 12, 2005
Assigned to: Ways and Means

Committee Report: Favorable with amendments
House action: Adopted
Read second time: March 24, 2005

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 sales and use tax exemption shall apply ~~in enterprise zones~~; and
5 generally relating to sales and use tax exemptions.

6 BY repealing and reenacting, with amendments,
7 Article - Tax - General
8 Section 11-228
9 Annotated Code of Maryland
10 (2004 Replacement Volume)

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 11-228.

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

1 (b) (1) [The week from August 10, 2001 through August 16, 2001] ~~IN~~
2 ~~ENTERPRISE ZONES, AS DEFINED IN ARTICLE 83A, § 5-401 OF THE CODE, THE 5-DAY~~
3 ~~PERIOD FROM AUGUST 24, 2005~~ AUGUST 23, 2006 ~~THROUGH AUGUST 28, 2005~~ AUGUST
4 27, 2006, shall be a tax-free [week] PERIOD for back-to-school shopping in Maryland
5 during which the exemption under paragraph (2) of this subsection shall apply.

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

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