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By: **Delegates Gilleland and Boschert**  
Introduced and read first time: January 13, 2005  
Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax - Funeral-Related Products**

3 FOR the purpose of exempting from the sales and use tax a sale of certain items  
4 related to funerals; and generally relating to a sales and use tax exemption for  
5 certain items related to funerals.

6 BY adding to  
7 Article - Tax - General  
8 Section 11-230  
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 11-230.

15 THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF A COFFIN, A CASKET,  
16 A BURIAL VAULT, OR A TOMBSTONE OR OTHER GRAVE MONUMENT, MARKER, OR  
17 MEMORIAL.

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