
By: **Senators Gladden, Britt, Della, Exum, Garagiola, Giannetti, Hughes,
Jacobs, Lawlah, and McFadden**

Introduced and read first time: February 4, 2005

Assigned to: Budget and Taxation

A BILL ENTITLED

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.

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

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

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

