
By: **Delegates Gilleland, Boschert, Cadden, Elmore, Love, McConkey,
Myers, Smigiel, and Sophocleus**

Introduced and read first time: January 25, 2006

Assigned to: Ways and Means

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 and 2005 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 11-230.

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, 2006.