
By: **Delegate Frush**

Introduced and read first time: February 10, 2006

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax - Exemptions - Construction of Wells**

3 FOR the purpose of exempting from the sales and use tax the sale of certain
4 equipment, machinery, or other tangible personal property that is used to dig or
5 construct certain wells; and generally relating to a sales and use tax exemption
6 for the sale of certain equipment, machinery, or other tangible personal property
7 used to dig or construct certain wells.

8 BY adding to
9 Article - Tax - General
10 Section 11-230
11 Annotated Code of Maryland
12 (2004 Replacement Volume and 2005 Supplement)

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

15 **Article - Tax - General**

16 11-230.

17 THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF EQUIPMENT,
18 MACHINERY, OR OTHER TANGIBLE PERSONAL PROPERTY THAT IS USED TO DIG OR
19 CONSTRUCT A WELL AS DEFINED IN § 13-101 OF THE ENVIRONMENT ARTICLE.

20 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
21 July 1, 2006.