

HOUSE BILL 268

Q4
HB 1230/06 – W&M

7lr2111

By: **Delegate Frush**

Introduced and read first time: January 29, 2007

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
7 property 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 2006 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**
19 **OR CONSTRUCT A WELL AS DEFINED IN § 13–101 OF THE ENVIRONMENT**
20 **ARTICLE.**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
2 July 1, 2007.