

HB0005/583926/1

BY: Delegate Smigiel

AMENDMENTS TO HOUSE BILL 5
(First Reading File Bill – Committee Reprint)

AMENDMENT NO. 1

On page 1, in line 18, after “services;” insert “allowing a certain exemption under the sales and use tax for the sale of certain textbooks;”.

On page 3, in line 33, strike “and”; and in the same line, after “11-104(g)” insert “, and 11-203”.

AMENDMENT NO. 2

On page 8, after line 27, insert:

“11-203.

THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF A TEXTBOOK:

(1) WRITTEN, DESIGNED, AND PRODUCED FOR EDUCATIONAL, INSTRUCTIONAL, OR PEDAGOGICAL PURPOSES; AND

(2) REQUIRED FOR A COURSE AT AN INSTITUTION OF HIGHER EDUCATION AS DEFINED IN § 10-101 OF THE EDUCATION ARTICLE.”.