

# HOUSE BILL 40

Q4

8lr4583

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By: **Delegate Smigiel**

Introduced and read first time: October 29, 2007

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Exemption – Clothing**

3 FOR the purpose of exempting from the sales and use tax the sale of clothing; and  
4 generally relating to the sales and use tax.

5 BY adding to

6 Article – Tax – General

7 Section 11–230

8 Annotated Code of Maryland

9 (2004 Replacement Volume and 2007 Supplement)

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

12 **Article – Tax – General**

13 **11–230.**

14 **THE SALES AND USE TAX DOES NOT APPLY TO THE SALE OF ANY ITEM OF**  
15 **CLOTHING.**

16 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
17 June 1, 2008.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

