SENATE BILL 30

Q4 8lr4607

By: Senator Muse

AN ACT concerning

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Introduced and read first time: October 30, 2007

Assigned to: Budget and Taxation

A BILL ENTITLED

2 Sales and Use Tax - Surcharge - Tobacco Paraphernalia 3 FOR the purpose of imposing a supplemental surcharge on the sale of tobacco 4 paraphernalia; establishing the rate of the surcharge; providing for the effective date of this Act; and generally relating to imposing a supplemental surcharge on 5 6 the sale of tobacco paraphernalia. 7 BY repealing and reenacting, with amendments, 8 Article – Tax – General 9 Section 1–101(s) and 11–102 10 Annotated Code of Maryland (2004 Replacement Volume and 2007 Supplement) 11 12 BY adding to Article - Tax - General 13 14 Section 11–104(g) 15 Annotated Code of Maryland (2004 Replacement Volume and 2007 Supplement) 16

MARYLAND, That the Laws of Maryland read as follows:
Article - Tax - General

20 1–101.

17 18

21 (s) (1) "Sales and use tax" means the tax imposed under Title 11 of this 22 article.

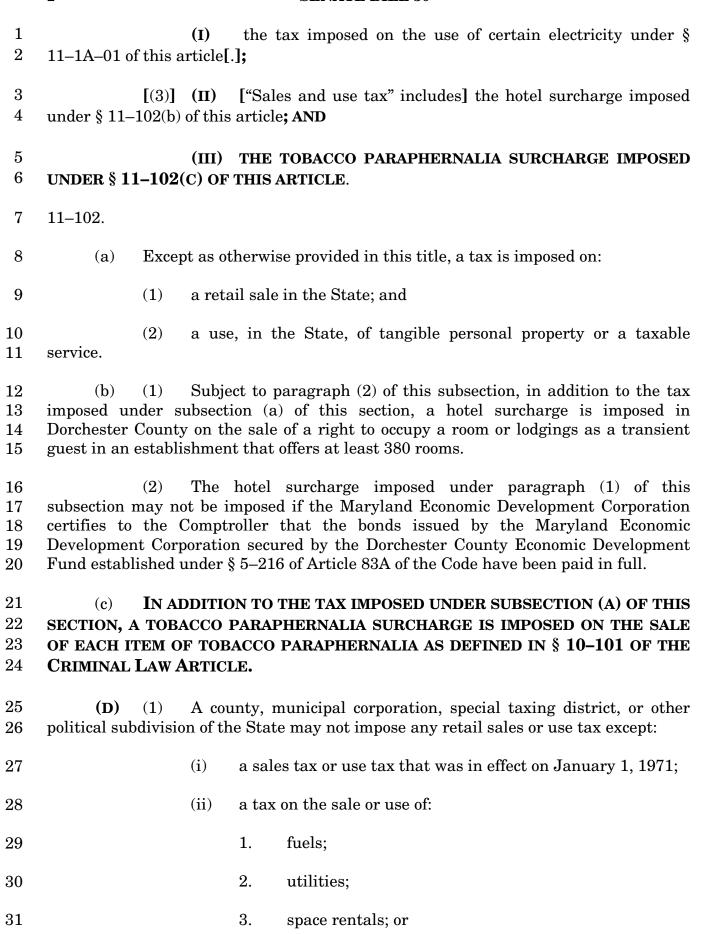
SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF

23 (2) "Sales and use tax" includes:

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.





1	4. any controlled dangerous substance, as defined in §
2	5-101 of the Criminal Law Article, unless the sale is made by a person who registers
3	under and complies with Title 5, Subtitle 3 of the Criminal Law Article; or

- 4 (iii) a tax imposed by a code county on the sale or use of food and beverages authorized under Article 25B, § 13H of the Code.
- 6 (2) Paragraph (1) of this subsection may not be construed as 7 conferring authority to impose a sales and use tax.
- 8 11–104.
- 9 (G) THE RATE OF THE TOBACCO PARAPHERNALIA SURCHARGE 10 IMPOSED UNDER § 11–102(C) OF THIS SUBTITLE IS \$20 FOR EACH ITEM OF TOBACCO PARAPHERNALIA.
- SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect January 1, 2008.