

HOUSE BILL 65

Q4

8lr0955

(PRE-FILED)

By: **Delegate Smigiel**

Requested: October 25, 2007

Introduced and read first time: January 9, 2008

Assigned to: Ways and Means

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.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

