

HOUSE BILL 291

Q4

8lr0536

By: **Delegates Frank, Aumann, Bates, Dwyer, Eckardt, Elliott, George, Haddaway, Jennings, King, Kipke, Kramer, Krebs, Kullen, Lafferty, Love, McComas, McConkey, Miller, Morhaim, Norman, O'Donnell, Riley, Shank, Shewell, Smigiel, Sossi, Stifler, Walkup, and Weir**

Introduced and read first time: January 23, 2008

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Tax-Free Period for Back-to-School Shopping**

3 FOR the purpose of designating a certain period in a certain year during which the
4 purchase of certain items not exceeding a certain price are exempt from the
5 sales and use tax; and generally relating to a sales and use tax tax-free period
6 for certain purchases.

7 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
8 MARYLAND, That:

9 (a) In this section, “accessory items” includes jewelry, watches, watchbands,
10 handbags, handkerchiefs, umbrellas, scarves, ties, headbands, and belt buckles.

11 (b) (1) The 13-day period from August 10, 2008 through August 22, 2008,
12 shall be a tax-free period for back-to-school shopping in Maryland during which the
13 exemption under paragraph (2) of this subsection shall apply.

14 (2) During the tax-free period for back-to-school shopping established
15 under paragraph (1) of this subsection, the sales and use tax imposed under Title 11 of
16 the Tax-General Article does not apply to the sale of any item of clothing or footwear,
17 excluding accessory items, if the taxable price of the item of clothing or footwear is
18 \$100 or less.

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
20 July 1, 2008.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

