

# HOUSE BILL 345

Q4

8lr1126

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By: **Delegates Shewell, Aumann, Bartlett, Bates, Boteler, G. Clagett, Conaway, DeBoy, Dwyer, Eckardt, Elliott, Elmore, Frank, George, Haddaway, Heller, Impallaria, Jennings, Kach, Kelly, King, Kipke, Krebs, Love, McComas, McDonough, McKee, Miller, Myers, Norman, O'Donnell, Riley, Schuh, Shank, Smigiel, Sossi, Stein, Stifler, Stocksdale, Walkup, Weir, and Weldon**

Introduced and read first time: January 25, 2008

Assigned to: Ways and Means

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## 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 providing that a certain tax-free period during which the  
4 purchase of certain items not exceeding a certain price are exempt from the  
5 sales and use tax commence in a certain year; and generally relating to sales  
6 and use tax exemptions.

7 BY repealing and reenacting, with amendments,

8 Article – Tax – General

9 Section 11–228

10 Annotated Code of Maryland

11 (2004 Replacement Volume and 2007 Supplement)

12 (As enacted by Chapter 6 of the Acts of the General Assembly of the 2007

13 Special Session)

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

16 **Article – Tax – General**

17 11–228.

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

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1           (b)   (1)   Beginning in calendar year [2010] **2008**, the 7-day period from the  
2 second Sunday in August through the following Saturday shall be a tax-free period for  
3 back-to-school shopping in Maryland during which the exemption under paragraph  
4 (2) of this subsection shall apply.

5                   (2)   During the tax-free period for back-to-school shopping established  
6 under paragraph (1) of this subsection, the sales and use tax does not apply to the sale  
7 of any item of clothing or footwear, excluding accessory items, if the taxable price of  
8 the item of clothing or footwear is \$100 or less.

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