

# HOUSE BILL 537

Q4  
HB 268/07 – W&M

8lr2607

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By: **Delegate Frush**

Introduced and read first time: January 31, 2008

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Exemptions – Construction of Wells**

3 FOR the purpose of exempting from the sales and use tax the sale of certain  
4 equipment, machinery, or other tangible personal property that is used to dig or  
5 construct certain wells; and generally relating to a sales and use tax exemption  
6 for the sale of certain equipment, machinery, or other tangible personal  
7 property used to dig or construct certain wells.

8 BY adding to

9 Article – Tax – General

10 Section 11–230

11 Annotated Code of Maryland

12 (2004 Replacement Volume and 2007 Supplement)

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

15 **Article – Tax – General**

16 **11–230.**

17 **THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF EQUIPMENT,**  
18 **MACHINERY, OR OTHER TANGIBLE PERSONAL PROPERTY THAT IS USED TO DIG**  
19 **OR CONSTRUCT A WELL AS DEFINED IN § 13–101 OF THE ENVIRONMENT**  
20 **ARTICLE.**

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

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

