

HOUSE BILL 614

Q4

8lr1343

By: **Delegate Ali**

Introduced and read first time: January 31, 2008

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Elective Cosmetic Procedures**

3 FOR the purpose of altering the definition of “taxable service” under the sales and use
4 tax to impose the tax on certain cosmetic procedures; exempting certain
5 cosmetic medical and dental procedures from the sales and use tax; providing
6 for the effective date of certain provisions of this Act; providing for the
7 termination of certain provisions of this Act; and generally relating to taxable
8 services.

9 BY repealing and reenacting, with amendments,
10 Article – Tax – General
11 Section 11–101(m)
12 Annotated Code of Maryland
13 (2004 Replacement Volume and 2007 Supplement)

14 BY adding to
15 Article – Tax – General
16 Section 11–211(d)
17 Annotated Code of Maryland
18 (2004 Replacement Volume and 2007 Supplement)

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

21 **Article – Tax – General**

22 11–101.

23 (m) “Taxable service” means:

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



- 1 (1) fabrication, printing, or production of tangible personal property by
2 special order;
- 3 (2) commercial cleaning or laundering of textiles for a buyer who is
4 engaged in a business that requires the recurring service of commercial cleaning or
5 laundering of the textiles;
- 6 (3) cleaning of a commercial or industrial building;
- 7 (4) cellular telephone or other mobile telecommunications service;
- 8 (5) “900”, “976”, “915”, and other “900”-type telecommunications
9 service;
- 10 (6) custom calling service provided in connection with basic telephone
11 service;
- 12 (7) a telephone answering service;
- 13 (8) pay per view television service;
- 14 (9) credit reporting;
- 15 (10) a security service, including:
- 16 (i) a detective, guard, or armored car service; and
- 17 (ii) a security systems service;
- 18 (11) a transportation service for transmission, distribution, or delivery
19 of electricity or natural gas, if the sale or use of the electricity or natural gas is subject
20 to the sales and use tax; [or]
- 21 (12) a prepaid telephone calling arrangement; **OR**
- 22 **(13) ELECTIVE COSMETIC PROCEDURES, INCLUDING:**
- 23 **(I) TEETH WHITENING;**
- 24 **(II) LASER EYE SURGERY;**
- 25 **(III) BREAST REDUCTION OR AUGMENTATION;**
- 26 **(IV) RHINOPLASTY;**
- 27 **(V) FACE-LIFT;**

- 1 **(VI) LIPOSUCTION;**
- 2 **(VII) GASTRIC BYPASS SURGERY;**
- 3 **(VIII) LASER HAIR REMOVAL;**
- 4 **(IX) TATTOOING; OR**
- 5 **(X) BODY PIERCING.**

6 11-211.

7 **(D) THE SALES AND USE TAX DOES NOT APPLY TO THE SALE OF ANY**
8 **COSMETIC MEDICAL PROCEDURE THAT IS CONSIDERED MEDICALLY**
9 **NECESSARY, INCLUDING ORTHODONTICS.**

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