

# HOUSE BILL 985

Q4

8lr3032  
CF SB 456

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By: **Delegates V. Clagett, Barve, Beidle, Cardin, Love, McConkey, ~~and Morhaim~~ Morhaim, Hixson, Doory, Bartlett, Elmore, Frick, George, Gilchrist, Howard, Ivey, Jennings, Kaiser, Krebs, Serafini, Murphy, Olszewski, Rice, Ross, Stukes, F. Turner, and Walker**

Introduced and read first time: February 7, 2008

Assigned to: Ways and Means

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Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 18, 2008

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## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Sales and Use Tax – Energy Star Product Exemptions – Boilers**

3 FOR the purpose of altering a certain definition under the sales and use tax to include  
4 boilers for purposes of a certain tax-free period during which an exemption  
5 from the sales and use tax is provided for the sale of certain appliances that  
6 meet or exceed certain applicable energy efficiency guidelines; and generally  
7 relating to exemptions from the sales and use tax.

8 BY repealing and reenacting, with amendments,  
9 Article – Tax – General  
10 Section 11–226  
11 Annotated Code of Maryland  
12 (2004 Replacement Volume and 2007 Supplement)  
13 (As enacted by Chapter 6 of the Acts of the General Assembly of the 2007  
14 Special Session)

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

17 **Article – Tax – General**

18 11–226.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike-out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1           (a)   (1)   In this subsection, "Energy Star product" means an air conditioner,  
2 clothes washer or dryer, furnace, heat pump, standard size refrigerator, compact  
3 fluorescent light bulb, dehumidifier, **BOILER**, or programmable thermostat that has  
4 been designated as meeting or exceeding the applicable Energy Star efficiency  
5 requirements developed by the United States Environmental Protection Agency and  
6 the United States Department of Energy.

7           (2)   Beginning in calendar year 2011, the weekend that consists of the  
8 Saturday immediately preceding the third Monday in February through the third  
9 Monday in February each year shall be a tax-free weekend during which the  
10 exemption under paragraph (3) of this subsection shall apply.

11           (3)   During the tax-free weekend established under paragraph (2) of  
12 this subsection, the sales and use tax does not apply to the sale of any:

13                   (i)   Energy Star product; or

14                   (ii)   solar water heater.

15           (b)   The sales and use tax does not apply to the sale of a multifuel pellet stove  
16 designed to burn agricultural field corn.

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

Approved:

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Governor.

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Speaker of the House of Delegates.

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President of the Senate.