

HOUSE BILL 1169

Q4

8lr3139

By: **Delegate Barve**

Introduced and read first time: February 8, 2008

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax - Computer Services Exemption - Internet-Based**
3 **Publishing Services**

4 FOR the purpose of exempting from the sales and use tax certain computer services
5 used to provide certain Internet-based publishing services; providing for the
6 termination of this Act; and generally relating to a sales and use tax exemption
7 for the sale of certain computer services.

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 THE SALE OF A COMPUTER**
18 **SERVICE THAT IS USED TO PROVIDE INTERNET-BASED PUBLISHING SERVICES**
19 **IF THE INTERNET-BASED PUBLISHING SERVICES ARE DELIVERED EXCLUSIVELY**
20 **OR PRIMARILY OUTSIDE THE STATE.**

21 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
22 July 1, 2008. It shall remain effective until the taking effect of the termination
23 provision specified in Section 13 of Chapter 3 of the Acts of the General Assembly of
24 the 2007 Special Session. If that termination provision takes effect, this Act shall be

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 abrogated and of no further force and effect. This Act may not be interpreted to have
2 any effect on that termination provision.