# HOUSE BILL 1521

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8lr3357

## By: Delegates Murphy, Bohanan, Boteler, Cardin, Frick, Gilchrist, Kullen, Levy, O'Donnell, and Wood

Introduced and read first time: February 21, 2008 Assigned to: Rules and Executive Nominations

### A BILL ENTITLED

1 AN ACT concerning

### 2 Sales and Use Tax – Exemption – Veterans' Organizations

- FOR the purpose of extending a certain termination provision applicable to a sales and
  use tax exemption for sales to certain veterans' organizations; and generally
  relating to a sales and use tax exemption for certain sales to certain veterans'
  organizations.
- 7 BY repealing and reenacting, without amendments,
- 8 Article Tax General
- 9 Section 11–204(a)(8)
- 10 Annotated Code of Maryland
- 11 (2004 Replacement Volume and 2007 Supplement)
- 12 BY repealing and reenacting, with amendments,
- 13 Chapter 217 of the Acts of the General Assembly of 2006
- 14 Section 2
- 15 BY repealing and reenacting, with amendments,
- 16 Chapter 218 of the Acts of the General Assembly of 200617 Section 2
- 18 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF 19 MARYLAND, That the Laws of Maryland read as follows:
- 20

Article – Tax – General

- 21 11–204.
- 22 (a) The sales and use tax does not apply to:

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Brackets] indicate matter deleted from existing law.



#### HOUSE BILL 1521

1 (8) a sale to a bona fide nationally organized and recognized 2 organization of veterans of the armed forces of the United States or an auxiliary of the 3 organization or one of its units, if the organization is qualified as tax exempt under § 4 501(c)(19) of the Internal Revenue Code.

Chapter 217 of the Acts of 2006

6 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect 7 July 1, 2006. It shall remain effective for a period of [3] **6** years and, at the end of June 8 30, [2009] **2012**, with no further action required by the General Assembly, this Act 9 shall be abrogated and of no further force and effect.

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#### Chapter 218 of the Acts of 2006

11 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect 12 July 1, 2006. It shall remain effective for a period of [3] **6** years and, at the end of June 13 30, [2009] **2012**, with no further action required by the General Assembly, this Act 14 shall be abrogated and of no further force and effect.

15 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect16 July 1, 2008.