

HOUSE BILL 1521

Q4

8lr3357

By: Delegates Murphy, Bohanan, Boteler, Cardin, Frick, Gilchrist, Kullen, Levy, O'Donnell, ~~and Wood~~ Wood, Hixson, Doory, Bartlett, Barve, Elmore, George, Howard, Ivey, Jennings, Kaiser, Krebs, Olszewski, Rice, Ross, Serafini, Stukes, F. Turner, and Walker

Introduced and read first time: February 21, 2008

Assigned to: Rules and Executive Nominations

Re-referred to: Ways and Means, February 29, 2008

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 19, 2008

CHAPTER _____

1 AN ACT concerning

2 **Sales and Use Tax - Exemption - Veterans' Organizations**

3 FOR the purpose of extending a certain termination provision applicable to a sales and
4 use tax exemption for sales to certain veterans' organizations; and generally
5 relating to a sales and use tax exemption for certain sales to certain veterans'
6 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 2006
17 Section 2

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

3 **Article – Tax – General**

4 11–204.

5 (a) The sales and use tax does not apply to:

6 (8) a sale to a bona fide nationally organized and recognized
7 organization of veterans of the armed forces of the United States or an auxiliary of the
8 organization or one of its units, if the organization is qualified as tax exempt under §
9 501(c)(19) of the Internal Revenue Code.

10 **Chapter 217 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 **Chapter 218 of the Acts of 2006**

16 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
17 July 1, 2006. It shall remain effective for a period of [3] **6** years and, at the end of June
18 30, [2009] **2012**, with no further action required by the General Assembly, this Act
19 shall be abrogated and of no further force and effect.

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

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.