

SENATE BILL 456

Q4

8lr2204

By: **Senator Astle**

Introduced and read first time: January 31, 2008

Assigned to: Budget and Taxation

Committee Report: Favorable

Senate action: Adopted

Read second time: March 20, 2008

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.

19 (a) (1) In this subsection, “Energy Star product” means an air conditioner,
20 clothes washer or dryer, furnace, heat pump, standard size refrigerator, compact

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 fluorescent light bulb, dehumidifier, **BOILER**, or programmable thermostat that has
2 been designated as meeting or exceeding the applicable Energy Star efficiency
3 requirements developed by the United States Environmental Protection Agency and
4 the United States Department of Energy.

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

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

11 (i) Energy Star product; or

12 (ii) solar water heater.

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

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

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.