

# HOUSE BILL 1358

Q4

9lr3219

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By: **Delegate Smigiel**

Introduced and read first time: February 19, 2009

Assigned to: Rules and Executive Nominations

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## A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Exemption – University and College Textbooks**

3 FOR the purpose of providing an exemption from the sales and use tax for a sale of  
4 certain textbooks bought by certain individuals; defining a certain term; and  
5 generally relating to a sales and use tax exemption for the sale of university and  
6 college textbooks.

7 BY adding to

8 Article – Tax – General

9 Section 11–231

10 Annotated Code of Maryland

11 (2004 Replacement Volume and 2008 Supplement)

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

14 **Article – Tax – General**

15 **11–231.**

16 (A) **IN THIS SECTION, “TEXTBOOK” MEANS A BOOK:**

17 (1) **WRITTEN, DESIGNED, AND PRODUCED FOR EDUCATIONAL,**  
18 **INSTRUCTIONAL, OR PEDAGOGICAL PURPOSES; AND**

19 (2) **REQUIRED FOR A COURSE AT AN INSTITUTION OF HIGHER**  
20 **EDUCATION AS DEFINED UNDER § 10–101(F) OF THE EDUCATION ARTICLE.**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1           **(B) THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF A**  
2 **TEXTBOOK THAT IS BOUGHT BY A FULL-TIME OR PART-TIME STUDENT**  
3 **ENROLLED AT AN INSTITUTION OF HIGHER EDUCATION.**

4           **(C) AN INDIVIDUAL MAY ESTABLISH FULL-TIME OR PART-TIME**  
5 **STUDENT STATUS BY PRODUCING A VALID STUDENT IDENTIFICATION CARD AT**  
6 **THE TIME OF PURCHASE OF THE TEXTBOOK.**

7           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
8 July 1, 2009.