CHAPTER 506

(Senate Bill 44)

AN ACT concerning

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.

BY repealing and reenacting, without amendments,
    Article – Tax – General
    Section 11–204(a)(8)
    Annotated Code of Maryland
    (2004 Replacement Volume and 2008 Supplement)

BY repealing and reenacting, with amendments,
    Chapter 217 of the Acts of the General Assembly of 2006
    Section 2

BY repealing and reenacting, with amendments,
    Chapter 218 of the Acts of the General Assembly of 2006
    Section 2

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

Article – Tax – General

11–204.

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

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

Chapter 217 of the Acts of 2006

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2006. It shall remain effective for a period of **[3] 6** years and, at the end of June

30, **[**2009**] 2012**, with no further action required by the General Assembly, this Act shall be abrogated and of no further force and effect.

Chapter 218 of the Acts of 2006

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

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

Approved by the Governor, May 19, 2009.