

HOUSE BILL 688

Q4

01r2020

By: **Delegates Kipke, Olszewski, and Sossi**
Introduced and read first time: February 4, 2010
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Exemption – Rain Barrels**

3 FOR the purpose of exempting from the sales and use tax the sale of certain rain
4 barrels used to manage rainwater runoff; providing for a delayed effective date
5 and the termination of this Act; defining a certain term; and generally relating
6 to a sales and use tax exemption for the sale of rain barrels used to manage
7 rainwater runoff.

8 BY adding to
9 Article – Tax – General
10 Section 11–231
11 Annotated Code of Maryland
12 (2004 Replacement Volume and 2009 Supplement)

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

15 **Article – Tax – General**

16 **11–231.**

17 **(A) IN THIS SECTION, “RAIN BARREL” MEANS A SYSTEM:**

18 **(1) CONSISTING OF AT LEAST A 55–GALLON DRUM, A VINYL HOSE,**
19 **POLYVINYL CHLORIDE COUPLINGS, AND A SCREEN GRATE TO KEEP OUT DEBRIS**
20 **AND INSECTS; AND**

21 **(2) INTENDED TO COLLECT AND STORE RAINWATER FROM A ROOF**
22 **THAT OTHERWISE WOULD BE LOST TO RUNOFF AND DIVERTED TO STORM**
23 **DRAINS AND STREAMS.**

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 RAIN**
2 **BARREL.**

3 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
4 January 1, 2011. It shall remain effective for a period of 1 year and, at the end of
5 December 31, 2011, with no further action required by the General Assembly, this Act
6 shall be abrogated and of no further force and effect.