

# HOUSE BILL 823

Q4

(1lr1260)

## *ENROLLED BILL*

— *Ways and Means/Budget and Taxation* —

Introduced by ~~Delegate Krebs~~ Delegates Krebs, Howard, and F. Turner

Read and Examined by Proofreaders:

\_\_\_\_\_  
Proofreader.

\_\_\_\_\_  
Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this

\_\_\_\_\_ day of \_\_\_\_\_ at \_\_\_\_\_ o'clock, \_\_\_\_\_ M.

\_\_\_\_\_  
Speaker.

CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Sales and Use Tax – Nonprofit Food Vendors – Youth Sporting Events *and***  
3 ***4-H Youth Events***

4 FOR the purpose of providing an exemption from the sales and use tax for sales of  
5 food, bottled water, soft drinks or carbonated beverages, and candy or  
6 confectionery by a nonprofit food vendor at a youth sporting event *or 4-H youth*  
7 *event* under certain circumstances; and generally relating to a sales and use tax  
8 exemption for sales of certain items by a nonprofit food vendor at a youth  
9 sporting event *or 4-H youth event*.

10 BY repealing and reenacting, without amendments,  
11 Article – Tax – General  
12 Section 11–206(a)(4)  
13 Annotated Code of Maryland  
14 (2010 Replacement Volume)

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**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.

*Italics* indicate opposite chamber/conference committee amendments.



1 BY repealing and reenacting, with amendments,  
2 Article – Tax – General  
3 Section 11–206(d)  
4 Annotated Code of Maryland  
5 (2010 Replacement Volume)

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

8 **Article – Tax – General**

9 11–206.

10 (a) (4) (i) “Food” means food for human consumption.

11 (ii) “Food” includes the following foods and their products:

12 1. beverages, including coffee, coffee substitutes, cocoa,  
13 fruit juices, and tea;

14 2. condiments;

15 3. eggs;

16 4. fish, meat, and poultry;

17 5. fruit, grain, and vegetables;

18 6. milk, including ice cream; and

19 7. sugar.

20 (iii) “Food” does not include:

21 1. an alcoholic beverage as defined in § 5–101 of this  
22 article;

23 2. a soft drink or carbonated beverage; or

24 3. candy or confectionery.

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

26 (1) a sale of food:

1 (i) to patients in a hospital when the food charge is included in  
2 the regular room rate;

3 (ii) by a church or religious organization;

4 (iii) by a school other than an institution of postsecondary  
5 education, including sales at a school by a food concessionaire that is under contract  
6 with the school or with its designated contract agent, but not including sales at events  
7 that are not sponsored by the school or are not educationally related;

8 (iv) to students at an institution of postsecondary education if  
9 the food charge is for a meal plan or is included in the regular charge for room and  
10 board; or

11 (v) by a nonprofit food vendor if there are no facilities for food  
12 consumption on the premises, unless the food is sold within an enclosure for which a  
13 charge is made for admission;

14 (2) if the proceeds of the sale are used to support a bona fide  
15 nationally organized and recognized organization of veterans of the armed forces of the  
16 United States or auxiliary of the organization or 1 of its units, a sale of food or meals  
17 for consumption only on the premises, served by the organization or auxiliary; [or]

18 (3) if the proceeds of the sale are used to support a volunteer fire  
19 company or department or its auxiliary or a volunteer ambulance company or rescue  
20 squad or its auxiliary, a sale of food served by the company, department, squad, or  
21 auxiliary; **OR**

22 **(4) A SALE OF FOOD, BOTTLED WATER, SOFT DRINK OR**  
23 **CARBONATED BEVERAGE, OR CANDY OR CONFECTIONERY BY A NONPROFIT**  
24 **FOOD VENDOR AT A YOUTH SPORTING EVENT OR 4-H YOUTH EVENT FOR**  
25 **INDIVIDUALS UNDER THE AGE OF 18 YEARS IF THERE ARE NO FACILITIES FOR**  
26 **FOOD CONSUMPTION ON THE PREMISES, UNLESS THE SALE IS WITHIN AN**  
27 **ENCLOSURE FOR WHICH A CHARGE IS MADE FOR ADMISSION.**

28 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
29 July 1, 2011.