

# HOUSE BILL 1301

Q4  
SB 996/11 – B&T

2lr3270  
CF SB 40

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By: **Delegate Howard**

Introduced and read first time: February 15, 2012

Assigned to: Rules and Executive Nominations

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## A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Machinery and Equipment – Energy Star Windows and**  
3 **Doors**

4 FOR the purpose of exempting from the sales and use tax certain sales of certain  
5 machinery and equipment to be used for certain purposes and certain utilities  
6 used to operate the machinery or equipment; and generally relating to a sales  
7 and use tax exemption for certain machinery and equipment and the utilities  
8 used to operate the machinery or equipment.

9 BY adding to  
10 Article – Tax – General  
11 Section 11–210(e)  
12 Annotated Code of Maryland  
13 (2010 Replacement Volume and 2011 Supplement)

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

16 **Article – Tax – General**

17 11–210.

18 **(E) THE SALES AND USE TAX DOES NOT APPLY TO THE SALE OF:**

19 **(1) MACHINERY OR EQUIPMENT USED DIRECTLY AND**  
20 **PREDOMINANTLY TO PRODUCE ENERGY STAR WINDOWS OR ENERGY STAR**  
21 **ENTRY DOORS FOR RESIDENTIAL REAL PROPERTY; OR**

22 **(2) ELECTRICITY, FUEL, AND OTHER UTILITIES USED TO OPERATE**  
23 **THAT MACHINERY OR EQUIPMENT.**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
2   July 1, 2012.