

HOUSE BILL 151

Q4

3lr1179

By: **Delegate A. Miller**

Introduced and read first time: January 18, 2013

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 17, 2013

CHAPTER _____

1 AN ACT concerning

2 **Sales and Use Tax – Tax-Free Period – Emergency Preparedness Equipment**

3 FOR the purpose of establishing a tax-free period each year during which a certain
4 sales and use tax exemption for the sale of certain emergency preparedness
5 items is provided; requiring the Comptroller of the Treasury to publish a certain
6 list on or before a certain date; authorizing the Comptroller to amend a certain
7 list under certain circumstances; defining a certain term; providing for the
8 termination of this Act; and generally relating to sales and use tax exemptions.

9 BY adding to

10 Article – Tax – General

11 Section 11-228.1

12 Annotated Code of Maryland

13 (2010 Replacement Volume and 2012 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 **11-228.1.**

18 (A) IN THIS SECTION, “EMERGENCY PREPAREDNESS EQUIPMENT”
19 INCLUDES PORTABLE GENERATORS AND OTHER ITEMS AS DEFINED BY THE
20 COMPTROLLER BY REGULATION.

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.



1 **(B) (1) BEGINNING IN CALENDAR YEAR 2014, THE 7-DAY PERIOD**
 2 **FROM THE THIRD SUNDAY IN MAY THROUGH THE FOLLOWING SATURDAY**
 3 **SHALL BE A TAX-FREE PERIOD FOR EMERGENCY PREPAREDNESS EQUIPMENT**
 4 **SHOPPING IN MARYLAND DURING WHICH THE EXEMPTION UNDER PARAGRAPH**
 5 **(2) OF THIS SUBSECTION SHALL APPLY.**

6 **(2) DURING THE TAX-FREE PERIOD FOR EMERGENCY**
 7 **PREPAREDNESS EQUIPMENT SHOPPING ESTABLISHED UNDER PARAGRAPH (1)**
 8 **OF THIS SUBSECTION, THE SALES AND USE TAX DOES NOT APPLY TO THE SALE**
 9 **OF ANY EMERGENCY PREPAREDNESS EQUIPMENT IF THE TAXABLE PRICE OF**
 10 **THE ITEM IS \$1,500 OR LESS.**

11 **(C) (1) SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION, ON OR**
 12 **BEFORE JANUARY 1, 2014, THE COMPTROLLER SHALL PUBLISH ON THE**
 13 **COMPTROLLER'S WEB SITE A LIST OF EMERGENCY PREPAREDNESS EQUIPMENT**
 14 **THAT IS EXEMPT FROM TAXATION DURING THE TAX-FREE PERIOD.**

15 **(2) AFTER THE COMPLETION OF THE TAX-FREE PERIOD IN**
 16 **CALENDAR YEAR 2014, THE COMPTROLLER MAY AMEND THE LIST OF**
 17 **EMERGENCY PREPAREDNESS EQUIPMENT THAT IS EXEMPT FROM TAXATION**
 18 **FOR EACH SUBSEQUENT TAX-FREE PERIOD.**

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
 20 July 1, 2013. It shall remain effective for a period of 3 years and, at the end of June 30,
 21 2016, with no further action required by the General Assembly, this Act shall be
 22 abrogated and of no further force and effect.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.