

## Chapter 424

(House Bill 786)

AN ACT concerning

### Sales and Use Tax – Tax-Free Weekend – Exemption for Light-Emitting Diode (LED) Lights

FOR the purpose of adding light-emitting diode (LED) light bulbs to the list of Energy Star products exempt from the sales and use tax during a certain tax-free weekend; providing for the termination of this Act; and generally relating to the sales and use tax.

BY repealing and reenacting, with amendments,  
Article – Tax – General  
Section 11–226(a)  
Annotated Code of Maryland  
(2010 Replacement Volume and 2013 Supplement)

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

#### Article – Tax – General

11–226.

(a) (1) In this subsection, “Energy Star product” means an air conditioner, clothes washer or dryer, furnace, heat pump, standard size refrigerator, compact fluorescent light bulb, **LIGHT-EMITTING DIODE (LED) LIGHT BULB**, dehumidifier, boiler, or programmable thermostat that has been designated as meeting or exceeding the applicable Energy Star efficiency requirements developed by the United States Environmental Protection Agency and the United States Department of Energy.

(2) Beginning in calendar year 2011, the weekend that consists of the Saturday immediately preceding the third Monday in February through the third Monday in February each year shall be a tax-free weekend during which the exemption under paragraph (3) of this subsection shall apply.

(3) During the tax-free weekend established under paragraph (2) of this subsection, the sales and use tax does not apply to the sale of any:

- (i) Energy Star product; or
- (ii) solar water heater.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2014. It shall remain effective for a period of 3 years and, at the end of June 30, 2017, with no further action required by the General Assembly, this Act shall be abrogated and of no further force and effect.

**Approved by the Governor, May 5, 2014.**