

SENATE BILL 62

Q4

6lr1096

(PRE-FILED)

By: **Senator Benson**

Requested: November 5, 2015

Introduced and read first time: January 13, 2016

Assigned to: Budget and Taxation

A BILL ENTITLED

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 sales
4 and use tax exemption for the sale of certain emergency preparedness items is
5 provided; requiring the Comptroller of the Treasury to publish a certain list on or
6 before a certain date; authorizing the Comptroller to amend a certain list under
7 certain circumstances; defining a certain term; and generally relating to sales and
8 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 2015 Supplement)

14 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
15 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 EMERGENCY PREPAREDNESS ITEMS AS DEFINED BY THE COMPTROLLER**
20 **BY REGULATION.**

21 **(B) (1) BEGINNING IN CALENDAR YEAR 2017, THE 7-DAY PERIOD FROM**
22 **THE SECOND SUNDAY IN AUGUST THROUGH THE FOLLOWING SATURDAY SHALL BE**
23 **A TAX-FREE PERIOD FOR EMERGENCY PREPAREDNESS EQUIPMENT SHOPPING IN**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 MARYLAND DURING WHICH THE EXEMPTION UNDER PARAGRAPH (2) OF THIS
2 SUBSECTION SHALL APPLY.

3 (2) DURING THE TAX-FREE PERIOD FOR EMERGENCY
4 PREPAREDNESS EQUIPMENT SHOPPING ESTABLISHED UNDER PARAGRAPH (1) OF
5 THIS SUBSECTION, THE SALES AND USE TAX DOES NOT APPLY TO THE SALE OF ANY
6 EMERGENCY PREPAREDNESS EQUIPMENT IF THE TAXABLE PRICE OF THE ITEM IS
7 \$1,000 OR LESS.

8 (c) (1) SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION, ON OR
9 BEFORE JANUARY 1, 2017, THE COMPTROLLER SHALL PUBLISH ON THE
10 COMPTROLLER'S WEB SITE A LIST OF EMERGENCY PREPAREDNESS EQUIPMENT
11 THAT IS EXEMPT FROM TAXATION DURING THE TAX-FREE PERIOD.

12 (2) AFTER THE COMPLETION OF THE TAX-FREE PERIOD IN
13 CALENDAR YEAR 2017, THE COMPTROLLER MAY AMEND THE LIST OF EMERGENCY
14 PREPAREDNESS EQUIPMENT THAT IS EXEMPT FROM TAXATION FOR EACH
15 SUBSEQUENT TAX-FREE PERIOD.

16 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
17 1, 2016.