

HOUSE BILL 713

Q4

7lr0015

By: Chair, Ways and Means Committee (By Request - Departmental - Transportation)

Introduced and read first time: February 2, 2017

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Light Rail Vehicles – Exemption**

3 FOR the purpose of providing an exemption from the sales and use tax for the sale of certain
4 light rail vehicles and related equipment if the vehicle will be used to provide service
5 on the Purple Line; and generally relating to a sales and use tax exemption for the
6 sale of certain light rail vehicles.

7 BY adding to

8 Article – Tax – General

9 Section 11-233

10 Annotated Code of Maryland

11 (2010 Replacement Volume and 2016 Supplement)

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

14 **Article – Tax – General**

15 **11-233.**

16 **THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF A LIGHT RAIL**
17 **TRANSIT VEHICLE OR RELATED EQUIPMENT IF THE VEHICLE WILL BE USED TO**
18 **PROVIDE TRANSIT SERVICE ON THE PURPLE LINE IN MONTGOMERY COUNTY AND**
19 **PRINCE GEORGE'S COUNTY.**

20 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
21 1, 2017.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

