

HOUSE BILL 1618

Q4

7lr3736
CF 7lr3723

By: **Delegates Flanagan and P. Young**

Introduced and read first time: February 24, 2017

Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Tax-Free Weekend – Ellicott City and Ellicott’s Mills**
3 **Historic Districts**

4 FOR the purpose of designating a certain weekend to be a tax-free weekend during which
5 a certain sales and use tax exemption shall apply in certain areas; and generally
6 relating to the designation of a certain sales tax-free weekend in the State.

7 BY adding to

8 Article – Tax – General

9 Section 11-233

10 Annotated Code of Maryland

11 (2016 Replacement Volume)

12 Preamble

13 WHEREAS, The flooding of July 30, 2016, inflicted significant damage on the Ellicott
14 City Historic District and the Ellicott’s Mills Historic District; and

15 WHEREAS, The residents and merchants of Ellicott City have demonstrated
16 remarkable resiliency in recovering from the damage sustained during this flood; and

17 WHEREAS, The weekend of July 28, 2017, through July 30, 2017, shall mark the
18 first anniversary of the destruction sustained by this area; and

19 WHEREAS, Continued patronage by Marylanders of the merchants located in the
20 Ellicott City Historic District and the Ellicott’s Mills Historic District remains key to the
21 recovery of the area; now, therefore,

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 Article – Tax – General

2 **11-233.**3 (A) THIS SECTION DOES NOT APPLY TO THE SALE OF AN ALCOHOLIC
4 BEVERAGE.5 (B) THE 3-DAY PERIOD FROM JULY 28, 2017, THROUGH JULY 30, 2017,
6 SHALL BE A TAX-FREE PERIOD FOR SHOPPING IN THE ELLICOTT CITY HISTORIC
7 DISTRICT AND THE ELLICOTT'S MILLS HISTORIC DISTRICT DURING WHICH THE
8 SALES AND USE TAX DOES NOT APPLY TO THE SALE OF ANY ITEM IN THE ELLICOTT
9 CITY HISTORIC DISTRICT OR THE ELLICOTT'S MILLS HISTORIC DISTRICT, IF THE
10 TAXABLE PRICE OF THE ITEM IS \$100 OR LESS.11 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
12 1, 2017.