SENATE BILL 1143

 $\begin{array}{c} \mathrm{Q4} \\ \mathrm{CF}\,\mathrm{HB}\,\mathrm{1618} \end{array}$

By: Senators Bates and Nathan-Pulliam, Nathan-Pulliam, Kasemeyer, and Guzzone Introduced and read first time: February 24, 2017 Assigned to: Rules Re-referred to: Budget and Taxation, March 1, 2017 Committee Report: Favorable with amendments Senate action: Adopted Read second time: March 22, 2017 CHAPTER AN ACT concerning Sales and Use Tax – Tax–Free Weekend – Ellicott City and Ellicott's Mills **Historic Districts** FOR the purpose of designating a certain weekend to be a tax-free weekend during which a certain sales and use tax exemption shall apply in certain areas; providing for the termination of this Act; and generally relating to the designation of a certain sales tax-free weekend in the State. BY adding to Article - Tax - General Section 11–233 Annotated Code of Maryland (2016 Replacement Volume) Preamble WHEREAS, The flooding of July 30, 2016, inflicted significant damage on the Ellicott City Historic District and the Ellicott's Mills Historic District; and WHEREAS, The residents and merchants of Ellicott City have demonstrated

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

<u>Underlining</u> indicates amendments to bill.

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Strike out indicates matter stricken from the bill by amendment or deleted from the law by amendment.

remarkable resiliency in recovering from the damage sustained during this flood; and



$\frac{1}{2}$	WHEREAS, The weekend of July 28, 2017, through July 30, 2017, shall mark the first anniversary of the destruction sustained by this area; and
3 4 5	WHEREAS, Continued patronage by Marylanders of the merchants located in the Ellicott City Historic District and the Ellicott's Mills Historic District remains key to the recovery of the area; now, therefore,
6 7	SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:
8	Article - Tax - General
9	11–233.
10 11	(A) THIS SECTION DOES NOT APPLY TO THE SALE OF AN ALCOHOLIC BEVERAGE.
12 13 14 15 16 17 18 19 20 21	(B) THE 3-DAY PERIOD FROM JULY 28, 2017, THROUGH JULY 30, 2017, SHALL BE A TAX-FREE PERIOD FOR SHOPPING IN THE ELLICOTT CITY HISTORIC DISTRICT AND THE ELLICOTT'S MILLS HISTORIC DISTRICT DURING WHICH THE SALES AND USE TAX DOES NOT APPLY TO THE SALE OF ANY ITEM IN THE ELLICOTT CITY HISTORIC DISTRICT OR THE ELLICOTT'S MILLS HISTORIC DISTRICT, IF THE TAXABLE PRICE OF THE ITEM IS \$100 OR LESS. SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2017. It shall remain effective for a period of 7 months and, at the end of December 31, 2017, with no further action required by the General Assembly, this Act shall be abrogated and of no further force and effect.
	Approved:
	Governor.
	President of the Senate.

Speaker of the House of Delegates.