

# HOUSE BILL 671

Q4

8lr2389  
CF SB 467

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By: **Delegates Patterson, Afzali, Ali, D. Barnes, Buckel, Carey, Ebersole, Hornberger, C. Howard, Mosby, Rose, Shoemaker, Simonaire, Tarlau, Turner, A. Washington, M. Washington, and Wilkins**

Introduced and read first time: January 31, 2018

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Tax-Free Period for Back-to-School Shopping – School**  
3 **Supplies**

4 FOR the purpose of altering a certain sales and use tax exemption to include certain school  
5 supplies; defining a certain term; and generally relating to the annual sales tax-free  
6 period for back-to-school shopping in the State.

7 BY repealing and reenacting, with amendments,  
8 Article – Tax – General  
9 Section 11–228  
10 Annotated Code of Maryland  
11 (2016 Replacement Volume and 2017 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 11–228.

16 (a) **(1)** In this section[, “accessory items”] **THE FOLLOWING WORDS HAVE**  
17 **THE MEANINGS INDICATED.**

18 **(2)** **“ACCESSORY ITEMS”** includes jewelry, watches, watchbands,  
19 handbags, handkerchiefs, umbrellas, scarves, ties, headbands, and belt buckles.

20 **(3)** **“SCHOOL SUPPLIES” MEANS PENS, PENCILS, CRAYONS, BINDERS,**  
21 **FOLDERS, NOTEBOOKS, AND LOOSE-LEAF PAPER.**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (b) (1) Beginning in calendar year 2010, the 7-day period from the second  
2 Sunday in August through the following Saturday shall be a tax-free period for  
3 back-to-school shopping in Maryland during which the exemption under paragraph (2) of  
4 this subsection shall apply.

5 (2) During the tax-free period for back-to-school shopping established  
6 under paragraph (1) of this subsection, the sales and use tax does not apply to:

7 (i) the sale of any item of clothing or footwear, excluding accessory  
8 items, if the taxable price of the item of clothing or footwear is \$100 or less; [or]

9 (ii) the first \$40 of the taxable price of any backpack or bookbag; **OR**

10 **(III) THE SALE OF ANY SCHOOL SUPPLIES.**

11 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
12 1, 2018.