

HOUSE BILL 454

Q4

9lr2021

By: **Delegate Kipke**

Introduced and read first time: January 31, 2019

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – List of Tangible Personal Property and Services –**
3 **Publication**

4 FOR the purpose of requiring the Comptroller to publish on the Comptroller’s website a
5 certain list of tangible personal property and services the sale or use of which is
6 subject to the sales and use tax; requiring the Comptroller to update the list with a
7 certain frequency and in a certain manner; and generally relating to the sales and
8 use tax.

9 BY adding to

10 Article – Tax – General

11 Section 11–109

12 Annotated Code of Maryland

13 (2016 Replacement Volume and 2018 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 **11–109.**

18 **(A) THE COMPTROLLER SHALL PUBLISH ON THE COMPTROLLER’S**
19 **WEBSITE, AS A GENERAL GUIDE FOR VENDORS, A COMPREHENSIVE LIST OF**
20 **TANGIBLE PERSONAL PROPERTY AND SERVICES THE SALE OR USE OF WHICH ARE**
21 **SUBJECT TO THE SALES AND USE TAX.**

22 **(B) THE COMPTROLLER SHALL UPDATE THE LIST PUBLISHED IN**
23 **ACCORDANCE WITH SUBSECTION (A) OF THIS SECTION AT LEAST QUARTERLY AND**
24 **DETAIL ANY ADDITIONS, DELETIONS, OR REVISIONS TO THE LIST.**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
2 October 1, 2019.