

SB0904/499330/1

BY: Budget and Taxation Committee

AMENDMENTS TO SENATE BILL 904
(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 2, before “**Tax-Free**” insert “**Study on**”; in line 3, after “of” insert “requiring the Comptroller, in consultation with the Maryland Higher Education Commission, to conduct a certain study on”; in line 5, after “individuals;” insert “requiring the Comptroller, in conducting the study, to make a certain presumption; requiring the Comptroller to submit a report of its findings and any recommendations to the General Assembly on or before a certain date;”; in the same line, after “term;” insert “providing for the termination of this Act;”; in line 6, after “to” insert “a study on”; and strike in their entirety lines 8 through 12, inclusive.

AMENDMENT NO. 2

On page 1, in line 14, strike “the Laws of Maryland read as follows”.

On pages 1 and 2, strike in their entirety the lines beginning with line 15 on page 1 through line 25 on page 2, inclusive, and substitute:

“(a) (1) In this section, “textbook” means a book:

(i) written, designed, and produced for educational, instructional, or pedagogical purposes; and

(ii) required for a course at a community college established under Title 16 of the Education Article, a private nonprofit institution of higher education as defined in § 10-101 of the Education Article, a public senior higher education institution as defined in § 10-101 of the Education Article, or a regional higher education center as defined in § 10-101 of the Education Article.

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(2) “Textbook” includes a book that is read using a computer, tablet, or any other electronic device.

(b) (1) Subject to paragraph (2) of this subsection, the Comptroller, in consultation with the Maryland Higher Education Commission, shall study and, if applicable, make recommendations on the feasibility and fiscal impact of establishing two annual, 7–day sales tax–free periods in which the sale of a textbook is exempt from the State sales and use tax if the textbook is purchased by a full–time or part–time student that is enrolled at a community college established under Title 16 of the Education Article, a private nonprofit institution of higher education as defined in § 10-101 of the Education Article, a public senior higher education institution as defined in § 10-101 of the Education Article, or a regional higher education center as defined in § 10-101 of the Education Article.

(2) In conducting the study required under this subsection, the Comptroller shall presume the two tax–free periods described in paragraph (1) of this subsection occur during the calendar year as follows:

(i) the last 7 days of August; and

(ii) the first 7 days of February.

(c) On or before December 31, 2021, the Comptroller shall, in accordance with § 2-1257 of the State Government Article, submit a report of its findings and any recommendations to the General Assembly.”.

On page 2, in line 27, after “2021.” insert “It shall remain effective for a period of 1 year and, at the end of June 30, 2022, this Act, with no further action required by the General Assembly, shall be abrogated and of no further force and effect.”.