

# HOUSE BILL 41

Q4

2lr0872

(PRE-FILED)

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By: **Delegate Amprey**

Requested: October 20, 2021

Introduced and read first time: January 12, 2022

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Tax-Free Period – Winter Weather Shopping for Students**

3 FOR the purpose of establishing a tax-free period each year during which the purchase of  
4 winter weather clothing, footwear, and accessories is exempt from the sales and use  
5 tax, subject to certain limitations; and generally relating to a sales and use tax  
6 exemption for winter weather shopping.

7 BY adding to

8 Article – Tax – General

9 Section 11–228.1

10 Annotated Code of Maryland

11 (2016 Replacement Volume and 2021 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 **11–228.1.**

16 (A) IN THIS SECTION, “ACCESSORY ITEMS” INCLUDES HATS, SCARVES, AND  
17 GLOVES.

18 (B) THIS SECTION SHALL APPLY TO THE SALE OF WINTER COATS, WINTER  
19 FOOTWEAR, AND WINTER WEATHER ACCESSORY ITEMS FOR THE USE OF ANY  
20 STUDENT IN A SCHOOL IN THE STATE, INCLUDING AN INSTITUTION OF HIGHER  
21 EDUCATION.

22 (C) (1) BEGINNING IN CALENDAR YEAR 2022, THE 14-DAY PERIOD FROM

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 THE FIRST SUNDAY AFTER THANKSGIVING DAY THROUGH THE SECOND FOLLOWING  
2 SATURDAY SHALL BE A TAX-FREE PERIOD FOR WINTER WEATHER SHOPPING FOR  
3 STUDENTS IN THE STATE, DURING WHICH THE EXEMPTION UNDER PARAGRAPH (2)  
4 OF THIS SUBSECTION SHALL APPLY.

5 (2) DURING THE TAX-FREE PERIOD FOR WINTER WEATHER  
6 SHOPPING ESTABLISHED UNDER PARAGRAPH (1) OF THIS SUBSECTION, THE SALES  
7 AND USE TAX DOES NOT APPLY TO THE SALE OF ANY WINTER COAT OR ITEM OF  
8 WINTER FOOTWEAR, EXCLUDING ACCESSORY ITEMS, IF THE TAXABLE PRICE OF THE  
9 COAT OR ITEM OF FOOTWEAR IS \$100 OR LESS.

10 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
11 1, 2022.