

HOUSE BILL 1197

Q4

2lr2820

By: **Delegates Saab, Boteler, Chisholm, Hornberger, Reilly, Rose, Szeliga, and Thiam**

Introduced and read first time: February 11, 2022

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Previously Purchased or Owned Personal Property –**
3 **Exemption**

4 FOR the purpose of providing an exemption from the sales and use tax for a retail sale or
5 use of previously purchased or owned tangible personal property under certain
6 circumstances; and generally relating to a sales and use tax exemption for previously
7 purchased or owned tangible personal property.

8 BY adding to

9 Article – Tax – General

10 Section 11–244

11 Annotated Code of Maryland

12 (2016 Replacement Volume and 2021 Supplement)

13 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
14 That the Laws of Maryland read as follows:

15 **Article – Tax – General**

16 **11–244.**

17 **(A) THIS SECTION DOES NOT APPLY TO A LEASE OR RENTAL OF TANGIBLE**
18 **PERSONAL PROPERTY.**

19 **(B) THE SALES AND USE TAX DOES NOT APPLY TO A RETAIL SALE OR USE OF**
20 **TANGIBLE PERSONAL PROPERTY THAT WAS PREVIOUSLY PURCHASED OR OWNED BY**
21 **A PERSON OTHER THAN THE VENDOR.**

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 July
2 1, 2022.