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

AN ACT concerning

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

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

BY adding to

Article – Tax – General
Section 11–244
Annotated Code of Maryland
(2016 Replacement Volume and 2021 Supplement)

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

Article – Tax – General

11–244.

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

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Brackets] indicate matter deleted from existing law.
SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2022.