

SENATE BILL 240

Q4
SB 510/21 – B&T

2lr1635

By: Senator Simonaire

Introduced and read first time: January 13, 2022

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Tax-Free Period for Back-to-School Shopping – Sale of**
3 **Sewing Items**

4 FOR the purpose of altering a certain sales and use tax exemption to include certain sewing
5 items with a taxable price that is less than a certain amount; and generally relating
6 to the annual sales and use tax exemption period for back-to-school shopping in the
7 State.

8 BY repealing and reenacting, with amendments,

9 Article – Tax – General

10 Section 11–228

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 11–228.

17 (a) (1) In this section[, “accessory items”] THE FOLLOWING WORDS HAVE
18 THE MEANINGS INDICATED.

19 (2) “**ACCESSORY ITEMS**” includes jewelry, watches, watchbands,
20 handbags, handkerchiefs, umbrellas, scarves, ties, headbands, and belt buckles.

21 (3) (I) “**SEWING ITEM**” MEANS ANY MATERIAL USED TO MAKE
22 CLOTHING.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



3 (III) "SEWING ITEM" DOES NOT INCLUDE SEWING MACHINES OR
4 SEWING TOOLS, SUCH AS PINS, PIN CUSHIONS, SCISSORS, AND NEEDLES.

(2) During the tax-free period for back-to-school shopping established under paragraph (1) of this subsection, the sales and use tax does not apply to:

11 (i) the sale of any item of clothing or footwear, excluding accessory
12 items, if the taxable price of the item of clothing or footwear is \$100 or less; [or]

13 (ii) the first \$40 of the taxable price of any backpack or bookbag; OR

16 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
17 1, 2022.