

# HOUSE BILL 24

Q4

3lr0615

(PRE-FILED)

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By: **Delegate Szeliga**

Requested: October 26, 2022

Introduced and read first time: January 11, 2023

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Musical Instruments – Exemption**

3 FOR the purpose of providing an exemption from the sales and use tax for the sale or rental  
4 of musical instruments to be used by certain students; and generally relating to a  
5 sales and use tax exemption for musical instruments.

6 BY adding to

7 Article – Tax – General

8 Section 11–245

9 Annotated Code of Maryland

10 (2022 Replacement Volume)

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

13 **Article – Tax – General**

14 **11–245.**

15 **THE SALES AND USE TAX DOES NOT APPLY TO A SALE OR RENTAL OF A**  
16 **MUSICAL INSTRUMENT TO BE USED BY A STUDENT WHO IS:**

17 **(1) ENROLLED IN AN ELEMENTARY SCHOOL, A SECONDARY SCHOOL,**  
18 **OR A POSTSECONDARY INSTITUTION; OR**

19 **(2) REGISTERED WITH A LOCAL SCHOOL SYSTEM AS RECEIVING HOME**  
20 **INSTRUCTION.**

21 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 1, 2023.