

HOUSE BILL 187

Q4

3lr1697
CF 3lr1966

By: **Delegate Ivey**

Introduced and read first time: January 19, 2023

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Secondhand Apparel – Exemption**

3 FOR the purpose of providing an exemption from the sales and use tax for the sale of certain
4 secondhand apparel; and generally relating to a sales and use tax exemption for
5 secondhand apparel.

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 **(A) IN THIS SECTION, “SECONDHAND APPAREL” MEANS CLOTHING OR**
16 **FOOTWEAR THAT HAS BEEN PREVIOUSLY SOLD TO A CONSUMER AND IS OFFERED**
17 **FOR RESALE.**

18 **(B) THE SALES AND USE TAX DOES NOT APPLY TO THE SALE OF AN ITEM OF**
19 **SECONDHAND APPAREL IF THE TAXABLE PRICE OF THE ITEM IS \$20 OR LESS.**

20 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
21 1, 2023.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

