

SENATE BILL 314

Q4

3lr2005
CF HB 24

By: **Senators Ready and Salling**

Introduced and read first time: January 27, 2023

Assigned to: Budget and Taxation

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
22 1, 2023.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

