

1 Article – Tax – General

2 11–204.

3 (b) The sales and use tax does not apply to a sale by:

4 (6) a parent–teacher organization or other organization within an
5 elementary or secondary school in the State or within a school system in the State; [or]

6 (7) subject to subsection (e) of this section, a bona fide church, religious
7 organization, or other nonprofit organization exempt from taxation under § 501(c)(3) of the
8 Internal Revenue Code if:

9 (i) the sale is made at an auction sale; and

10 (ii) the proceeds of the sale are used to carry on the exempt purposes
11 of the church or organization; OR

12 **(8) A NONPROFIT ORGANIZATION EXEMPT FROM TAXATION UNDER §**
13 **501(C)(3) OF THE INTERNAL REVENUE CODE THAT MAINTAINS A MEMORIAL ON**
14 **PROPERTY THAT IS OWNED BY THE STATE IF THE PROCEEDS OF THE SALE ARE USED**
15 **TO MAINTAIN A MEMORIAL ON PROPERTY THAT IS OWNED BY THE STATE.**

16 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
17 1, 2024.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.