

# HOUSE BILL 34

Q4

(PRE-FILED)

5lr1188  
CF 5lr1184

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By: **Delegate Allen**

Requested: October 10, 2024

Introduced and read first time: January 8, 2025

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Tax-Free Day – Veterans’ Day**

3 FOR the purpose of establishing a tax-free day each year during which an exemption from  
4 the sales and use tax is provided for sales to certain veterans; requiring an  
5 individual, in order to qualify for the exemption, to provide to the vendor evidence of  
6 eligibility for the exemption; and generally relating to a sales and use tax exemption  
7 for veterans.

8 BY adding to

9 Article – Tax – General

10 Section 11-246

11 Annotated Code of Maryland

12 (2022 Replacement Volume and 2024 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 **11-246.**

17 **(A) IN THIS SECTION, “VETERAN” MEANS AN INDIVIDUAL WHO:**

18 **(1) HAS SERVED ON ACTIVE DUTY IN:**

19 **(I) THE UNIFORMED SERVICES OF THE UNITED STATES, AS**  
20 **DEFINED IN 10 U.S.C. § 101;**

21 **(II) A RESERVE COMPONENT OF:**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1                   1.     **THE ARMED FORCES OF THE UNITED STATES; OR**

2                   2.     **THE U.S. PUBLIC HEALTH SERVICE; OR**

3                   **(III) THE NATIONAL GUARD OF ANY STATE; AND**

4                   **(2) WAS DISCHARGED OR RELEASED UNDER CONDITIONS OTHER**  
5 **THAN DISHONORABLE.**

6                   **(B) BEGINNING IN CALENDAR YEAR 2025, NOVEMBER 11 SHALL BE A**  
7 **TAX-FREE DAY IN MARYLAND DURING WHICH THE SALES AND USE TAX DOES NOT**  
8 **APPLY TO A SALE TO A VETERAN.**

9                   **(C) TO QUALIFY FOR THE EXEMPTION UNDER SUBSECTION (B) OF THIS**  
10 **SECTION, AN INDIVIDUAL:**

11                   **(1) SHALL PROVIDE TO THE VENDOR EVIDENCE OF ELIGIBILITY FOR**  
12 **THE EXEMPTION; AND**

13                   **(2) MAY ESTABLISH THAT THE INDIVIDUAL IS A VETERAN BY**  
14 **PRODUCING A VALID DRIVER'S LICENSE OR GOVERNMENT-ISSUED IDENTIFICATION**  
15 **CARD THAT INCLUDES A NOTATION INDICATING THAT THE INDIVIDUAL IS A**  
16 **VETERAN.**

17                   SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
18 1, 2025.