

SENATE BILL 460

Q4

5lr2048
CF HB 461

By: **Senator Gile**

Introduced and read first time: January 21, 2025

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Cut Flowers – Exemption**

3 FOR the purpose of providing that the sales and use tax does not apply to the sale of cut
4 flowers; and generally relating to a sales and use tax exemption for cut flowers.

5 BY repealing and reenacting, with amendments,
6 Article – Tax – General
7 Section 11–201(b)
8 Annotated Code of Maryland
9 (2022 Replacement Volume and 2024 Supplement)

10 BY adding to
11 Article – Tax – General
12 Section 11–201(c)
13 Annotated Code of Maryland
14 (2022 Replacement Volume and 2024 Supplement)

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

17 **Article – Tax – General**

18 11–201.

19 (b) Except for **UNCUT AND LIVING** flowers, sod, decorative trees and shrubs, and
20 any other product that usually is sold by a nursery or horticulturist, the sales and use tax
21 does not apply to a sale of an agricultural product by a farmer.

22 (C) **THE SALES AND USE TAX DOES NOT APPLY TO THE SALE OF CUT**
23 **FLOWERS.**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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