

HOUSE BILL 909

Q4

6lr2678
CF 6lr1819

By: **Delegate Schmidt**

Introduced and read first time: February 5, 2026

Assigned to: Ways and Means

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 by a farmer; and generally relating to a sales and use tax exemption for cut
5 flowers.

6 BY repealing and reenacting, with amendments,
7 Article – Tax – General
8 Section 11–201(b)
9 Annotated Code of Maryland
10 (2022 Replacement Volume and 2025 Supplement)

11 BY adding to
12 Article – Tax – General
13 Section 11–201(c)
14 Annotated Code of Maryland
15 (2022 Replacement Volume and 2025 Supplement)

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

18 **Article – Tax – General**

19 11–201.

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(C) THE SALES AND USE TAX DOES NOT APPLY TO THE SALE OF CUT**
2 **FLOWERS BY A FARMER.**

3 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
4 1, 2026.