

SENATE BILL 9

Q4
SB 528/25 – B&T

(PRE-FILED)

6lr0817
CF HB 139

By: ~~Senators Brooks, Carozza, Corderman, Gile, Hester, McKay, Ready, and Salling~~ Salling, Augustine, Bailey, Guzzone, Hettleman, Jennings, King, Lewis Young, McCray, Rosapepe, and Zucker ~~Zucker~~, and Simonaire

Requested: September 10, 2025

Introduced and read first time: January 14, 2026

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted with floor amendments

Read second time: February 20, 2026

CHAPTER _____

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 if the taxable price of
5 the item for sale is less than a certain amount; authorizing the Comptroller, in the
6 Comptroller’s sole discretion, to suspend the tax-free day; requiring an individual,
7 in order to qualify for the exemption, to provide to the vendor evidence of eligibility
8 for the exemption; and generally relating to a sales and use tax exemption for
9 veterans.

10 BY adding to

11 Article – Tax – General

12 Section 11-247

13 Annotated Code of Maryland

14 (2022 Replacement Volume and 2025 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 **11-247.**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 **(A) EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION, BEGINNING**
 2 **IN CALENDAR YEAR 2026, NOVEMBER 11 SHALL BE A TAX-FREE DAY IN MARYLAND**
 3 **DURING WHICH THE SALES AND USE TAX DOES NOT APPLY TO A SALE TO A VETERAN**
 4 **IF THE TAXABLE PRICE OF THE ITEM FOR SALE IS LESS THAN \$2,000.**

5 **(B) THE COMPTROLLER, IN THE COMPTROLLER'S SOLE DISCRETION, MAY**
 6 **SUSPEND THE TAX-FREE DAY ESTABLISHED UNDER SUBSECTION (A) OF THIS**
 7 **SECTION.**

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

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

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

16 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
 17 1, 2026.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.