

A011-0203

10 AN ACT concerning

20 **Sales and Use Tax - Tax-Free Week**

30 FOR the purpose of designating a certain week in a certain calendar year to be a tax-free week  
40 during which a certain sales and use tax exemption shall apply; and generally relating to the  
50 designation of a certain tax-free week in the State.

60 BY repealing and reenacting, with amendments,  
70 Article - Tax - General  
80 Section 11-228  
90 Annotated Code of Maryland  
100 (1997 Replacement Volume and 2001 Supplement)

110 SECTION 1. BE IT ENACTED BY THE MARYLAND STUDENT LEGISLATURE, That the  
120 Laws of Maryland read as follows:

130 **Article - Tax - General**

140 § 11-228.

150 (a) In this section, "accessory items" includes jewelry, watches, watchbands, handbags,  
160 handkerchiefs, umbrellas, scarves, ties, headbands, and belt buckles.

170 (b) (1) The week from ~~August 10, 2001~~ AUGUST 10, 2003 through ~~August 16,~~  
180 ~~2001~~ AUGUST 16, 2003 shall be a tax-free week for back-to-school shopping in  
190 Maryland during which the exemption under paragraph (2) of this subsection shall apply.

200 (2) During the tax-free week for back-to-school shopping established under  
210 paragraph (1) of this subsection, the sales and use tax does not apply to the sale of any  
220 item of clothing or footwear, excluding accessory items, if the taxable price of the item of  
230 clothing or footwear is less than \$100.

240 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2002.

250 MANDATES: Delegate Jean Cryor

Sponsor:

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