

Article – Tax – General

Section 11–204

Annotated Code of Maryland

(2004 Replacement Volume and 2005 Supplement)

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

Article – Tax – General

11–204

(a) The sales and use tax does not apply to

(1) a sale to a cemetery company, as described in § 501(c)(13) of the Internal Revenue Code in effect on July 1, 1987,

(2) a sale to a credit union organized under the laws of the State or of the United States,

(3) a sale to a nonprofit organization made to carry on its work, if the organization

(i) 1 is located in the State,

2 is located in an adjacent jurisdiction and provides its services within the State on a routine and regular basis, or

3 is located in an adjacent jurisdiction whose law

A does not impose a sales or use tax on a sale to a nonprofit organization made to carry on its work, or

B contains a reciprocal exemption from sales and use tax for sales to nonprofit organizations located in adjacent jurisdictions similar to the exemption allowed under this subsection,

(ii) is a charitable, educational, or religious organization,

(iii) is not the United States, and

(iv) except for the American National Red Cross, is not a unit or instrumentality of the United States,

(4) a sale, not exceeding \$500, to a nonprofit incorporated senior citizens' organization made to carry on its work, if the organization

(i) is located in the State, and

(ii) receives funding from the State or a political subdivision of the State,