

CHAPTER 191**(House Bill 37)**

AN ACT concerning

Sales and Use Tax - Tax-Free Period for Back-to-School Shopping

FOR the purpose of designating a certain period in a certain year during which a ~~certain~~ the purchase of certain items not exceeding a certain price is exempt from ~~the~~ sales and use tax ~~exemption shall apply in enterprise zones;~~ and generally relating to sales and use tax exemptions.

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 11-228

Annotated Code of Maryland

(2004 Replacement Volume)

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

Article - Tax - General

11-228.

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

(b) (1) ~~【The week from August 10, 2001 through August 16, 2001】~~ ~~IN ENTERPRISE ZONES, AS DEFINED IN ARTICLE 83A, § 5-401 OF THE CODE, THE 5-DAY PERIOD FROM AUGUST 24, 2005~~ AUGUST 23, 2006 THROUGH AUGUST 28, 2005 AUGUST 27, 2006, shall be a tax-free [week] PERIOD for back-to-school shopping in Maryland during which the exemption under paragraph (2) of this subsection shall apply.

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

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2005.

Approved April 26, 2005.