

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2005. It shall remain effective for a period of 3 years and, at the end of September 30, 2008, with no further action required by the General Assembly, this Act shall be abrogated and of no further force and effect.

Approved May 10, 2005.

CHAPTER 307
(Senate Bill 423)

AN ACT concerning

Sales and Use Tax - Modular Buildings

FOR the purpose of providing that for the sale of certain modular buildings the sales and use tax rate is to be applied to a certain percentage of the taxable price for the sale; defining a certain term; and generally relating to the application of the sales and use tax to the sale of certain modular buildings in the State.

BY adding to

Article - Tax - General
Section 11-104(f)
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

11-104.

(F) (1) IN THIS SUBSECTION, "MODULAR BUILDING" INCLUDES SINGLE-FAMILY OR MULTIFAMILY HOUSES, APARTMENT UNITS, OR COMMERCIAL BUILDINGS, AND PERMANENT ADDITIONS TO SINGLE-FAMILY OR MULTIFAMILY HOUSES, APARTMENT UNITS, OR COMMERCIAL BUILDINGS, COMPRISED OF ONE OR MORE SECTIONS THAT ARE:

- (I) INTENDED TO BECOME REAL PROPERTY;
- (II) PRIMARILY CONSTRUCTED AT A LOCATION OTHER THAN THE PERMANENT SITE AT WHICH THEY ARE TO BE ASSEMBLED;
- (III) BUILT TO COMPLY WITH THE STANDARDS FOR INDUSTRIALIZED BUILDINGS UNDER TITLE 12, SUBTITLE 3 OF THE PUBLIC SAFETY ARTICLE; AND
- (IV) SHIPPED WITH MOST PERMANENT COMPONENTS IN PLACE.