

~~Article - Tax - General~~

~~11-230.~~

~~(A) IN THIS SECTION, "TEXTBOOK" MEANS A BOOK:~~

~~(1) WRITTEN, DESIGNED, AND PRODUCED FOR EDUCATIONAL, INSTRUCTIONAL, OR PEDAGOGICAL PURPOSES; AND~~

~~(2) REQUIRED FOR A COURSE AT AN INSTITUTION OF HIGHER EDUCATION AS DEFINED UNDER § 10-101(F) OF THE EDUCATION ARTICLE.~~

~~(B) THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF A TEXTBOOK THAT IS BOUGHT BY A FULL TIME OR PART TIME STUDENT ENROLLED AT AN INSTITUTION OF HIGHER EDUCATION.~~

~~(C) AN INDIVIDUAL MAY ESTABLISH FULL TIME OR PART TIME STUDENT STATUS BY PRODUCING A VALID STUDENT IDENTIFICATION CARD AT THE TIME OF PURCHASE OF THE TEXTBOOK.~~

Article - Education

12-114.

(A) THERE IS A UNIVERSITY TEXTBOOK CONSORTIUM WITHIN THE UNIVERSITY SYSTEM OF MARYLAND.

(B) THE PURPOSE OF THE UNIVERSITY TEXTBOOK CONSORTIUM IS TO ENABLE CONSTITUENT INSTITUTIONS TO RECEIVE A VOLUME DISCOUNT ON THE PURCHASE OF TEXTBOOKS AND OTHER EDUCATIONAL SUPPLIES.

(C) THE UNIVERSITY SYSTEM OFFICE OR ITS DESIGNEE SHALL COORDINATE THE PURCHASE AND DISTRIBUTION OF TEXTBOOKS AND OTHER EDUCATIONAL SUPPLIES TO PARTICIPATING INSTITUTIONS.

(D) PARTICIPATION IN THE UNIVERSITY TEXTBOOK CONSORTIUM BY CONSTITUENT INSTITUTIONS IS VOLUNTARY.

SECTION 2. AND BE IT FURTHER ENACTED, That the Board of Regents of the University System of Maryland shall establish policies and procedures necessary to implement this Act on or before December 1, 2005.

SECTION 2. 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2005.

Approved May 10, 2005.

---