

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

May 26, 2005

The Honorable Thomas V. Mike Miller, Jr.
President of the Senate
State House
Annapolis, MD 21401

Dear Mr. President:

In accordance with Article II, Section 17 of the Maryland Constitution, today I have vetoed Senate Bill 599 – *Sales and Use Tax – Tax-Free Period for Back-to-School Shopping*.

This bill designates a 5-day period in August 2006 during which the sales and use tax does not apply to any item of clothing or footwear, excludes specified accessory items, if the taxable price of the item is \$100 or less.

House Bill 37, which was passed by the General Assembly and signed by me, accomplishes the same purpose. Therefore, it is not necessary for me to sign Senate Bill 599.

Very truly yours,
Robert L. Ehrlich, Jr.
Governor

Senate Bill No. 599

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