

was made under Title 18 of the Education Article who, on the effective date of this Act, is in good standing under the program and has not defaulted.

SECTION 2. 4. AND BE IT FURTHER ENACTED, That this Act shall take effect ~~October~~ July 1, 2000.

Approved May 18, 2000.

**CHAPTER 576**

**(House Bill 170)**

AN ACT concerning

**Sales and Use Tax - Tax-Free Weeks Week**

FOR the purpose of designating a certain week in a certain calendar year to be a tax-free week to during which a certain sales and use tax exemption will apply; defining a certain term; providing for a certain exemption from the sales and use tax during a certain tax-free week; requiring the Comptroller to submit a certain report by a certain date; and generally relating to the designation of a certain tax-free week in the State.

BY adding to

Article - Tax - General

Section 11-227

Annotated Code of Maryland

(1997 Replacement Volume and 1999 Supplement)

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

**Article - Tax - General**

11-227.

(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 11, 2000~~ AUGUST 10, 2001 THROUGH ~~AUGUST 17, 2000~~ AUGUST 16, 2001 SHALL BE A TAX-FREE WEEK 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 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.