

SECTION 2. AND BE IT FURTHER ENACTED, That the Comptroller shall assess the impact of this Act based on the best information available to the Comptroller and information derived from a survey of a sample of retailers that file sales and use tax returns electronically. Subject to § 2-1246 of the State Government Article, the Comptroller shall report its findings to the General Assembly on or before December 1, 2001.

SECTION ~~2~~ 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2000.

Approved May 18, 2000.

CHAPTER 577

(Senate Bill 103)

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 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; ~~submitting 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.