

(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.

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 578

(House Bill 192)

AN ACT concerning

Higher Education - Community Colleges - Tuition and Fees for Nonresident Students

FOR the purpose of altering the formula that determines the out-of-state fee and the out-of-county and out-of-region fees charged to nonresident students who attend certain community colleges; providing for a certain waiver of certain fees; and generally relating to tuition and fees for nonresident students at certain community colleges.

BY repealing and reenacting, with amendments,

Article - Education

Section 16-310 and 16-505(g)

Annotated Code of Maryland

(1999 Replacement Volume)

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

Article - Education

16-310.

(a) (1) Subject to paragraphs [(2) and (3)] (2), (3), AND (4) of this subsection and subsection (f) of this section, any student who attends a community college in this