

HOUSE BILL 1515

Q4

4lr2664
CF 4lr2427

By: **Delegate Hixson**

Introduced and read first time: February 28, 2014

Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Definition of Taxable Price**

3 FOR the purpose of defining “taxable price” for certain tangible personal property, for
4 purposes of provisions of law concerning the sales and use tax, to mean certain
5 consideration paid by a certain guest to a certain vendor for the right to occupy
6 a room or lodgings; and generally relating to the sales and use tax for certain
7 tangible personal property.

8 BY repealing and reenacting, without amendments,
9 Article – Tax – General
10 Section 11–101(k)(1) and (l)(1)
11 Annotated Code of Maryland
12 (2010 Replacement Volume and 2013 Supplement)

13 BY adding to
14 Article – Tax – General
15 Section 11–101(l)(5)
16 Annotated Code of Maryland
17 (2010 Replacement Volume and 2013 Supplement)

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

20 **Article – Tax – General**

21 11–101.

22 (k) (1) “Tangible personal property” means:

23 (i) corporeal personal property of any nature; or

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (ii) a right to occupy a room or lodgings as a transient guest.

2 (l) (1) "Taxable price" means the value, in money, of the consideration of
3 any kind that is paid, delivered, payable, or deliverable by a buyer to a vendor in the
4 consummation and complete performance of a sale without deduction for any expense
5 or cost, including the cost of:

6 (i) any labor or service rendered;

7 (ii) any material used; or

8 (iii) any property sold.

9 (5) "TAXABLE PRICE" MEANS, FOR TANGIBLE PERSONAL
10 PROPERTY UNDER SUBSECTION (K)(1)(II) OF THIS SECTION, ALL
11 CONSIDERATION PAID BY THE TRANSIENT GUEST TO THE VENDOR FOR THE
12 RIGHT TO OCCUPY THE ROOM OR LODGINGS, INCLUDING CHARGES FOR
13 SERVICES NECESSARY TO COMPLETE THE RETAIL TRANSACTION.

14 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
15 July 1, 2014.