

HOUSE BILL 445

Q4
HB 41/22 – W&M

3lr0798

By: **Delegate Amprey**
Introduced and read first time: January 30, 2023
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Tax-Free Period – Winter Weather Shopping for Students**

3 FOR the purpose of establishing a tax-free period each year during which the purchase of
4 winter weather clothing, footwear, and accessories is exempt from the sales and use
5 tax, subject to certain limitations; and generally relating to a sales and use tax
6 exemption for winter weather shopping.

7 BY adding to
8 Article – Tax – General
9 Section 11–228.1
10 Annotated Code of Maryland
11 (2022 Replacement Volume)

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

Article – Tax – General

15 **11–228.1.**

16 (A) IN THIS SECTION, “ACCESSORY ITEMS” INCLUDES HATS, SCARVES, AND
17 GLOVES.

18 (B) THIS SECTION SHALL APPLY TO THE SALE OF WINTER COATS, WINTER
19 FOOTWEAR, AND WINTER WEATHER ACCESSORY ITEMS FOR THE USE OF ANY
20 STUDENT IN A SCHOOL IN THE STATE, INCLUDING AN INSTITUTION OF HIGHER
21 EDUCATION.

22 (C) (1) BEGINNING IN CALENDAR YEAR 2024, THE 7-DAY PERIOD FROM
23 THE FIRST SUNDAY IN JANUARY THROUGH THE FOLLOWING SATURDAY SHALL BE A

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 TAX-FREE PERIOD FOR WINTER WEATHER SHOPPING FOR STUDENTS IN THE STATE,
2 DURING WHICH THE EXEMPTION UNDER PARAGRAPH (2) OF THIS SUBSECTION
3 SHALL APPLY.

4 (2) DURING THE TAX-FREE PERIOD FOR WINTER WEATHER
5 SHOPPING ESTABLISHED UNDER PARAGRAPH (1) OF THIS SUBSECTION, THE SALES
6 AND USE TAX DOES NOT APPLY TO THE SALE OF ANY WINTER COAT, ITEM OF WINTER
7 FOOTWEAR, OR ACCESSORY ITEM, IF THE TAXABLE PRICE OF THE COAT, ITEM OF
8 FOOTWEAR, OR ACCESSORY ITEM IS \$100 OR LESS.

9 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
10 1, 2023.