

Chapter 257

(House Bill 454)

AN ACT concerning

**Sales and Use Tax – List of Tangible Personal Property and Services –
Publication**

FOR the purpose of requiring the Comptroller to publish on the Comptroller’s website a certain list of tangible personal property and services the sale or use of which is subject to the sales and use tax; requiring the Comptroller to update the list with a certain frequency and in a certain manner; and generally relating to the sales and use tax.

BY adding to

Article – Tax – General

Section 11–109

Annotated Code of Maryland

(2016 Replacement Volume and 2018 Supplement)

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

Article – Tax – General

11–109.

(A) THE COMPTROLLER SHALL PUBLISH ON THE COMPTROLLER’S WEBSITE, AS A GENERAL GUIDE FOR VENDORS, A COMPREHENSIVE LIST OF TANGIBLE PERSONAL PROPERTY AND SERVICES THE SALE OR USE OF WHICH ARE SUBJECT TO THE SALES AND USE TAX.

(B) THE COMPTROLLER SHALL UPDATE THE LIST PUBLISHED IN ACCORDANCE WITH SUBSECTION (A) OF THIS SECTION AT LEAST QUARTERLY AND DETAIL ANY ADDITIONS, DELETIONS, OR REVISIONS TO THE LIST.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2019.

Approved by the Governor, April 30, 2019.