HOUSE BILL 796

By: Delegates Malone, Adams, Angel, Arentz, Atterbeary, Beidle, Buckel, Carey, Carr, Chang, Ciliberti, Clark, Dumais, Fisher, Folden, Frush, Hornberger, Jacobs, Kipke, Long, Luedtke, Mautz, McComas, McConkey, McKay, McMillan, Morgan, Pena-Melnyk, Reilly, Saab, Shoemaker, Simonaire, Sophocleus, Szeliga, Tarlau, Valentino-Smith, and C. Wilson

Introduced and read first time: February 3, 2017

Assigned to: Ways and Means

Committee Report: Favorable

House action: Adopted

Read second time: March 7, 2017

CHAPTER _____

1 AN ACT concerning

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Sales and Use Tax – Exemptions – Girl Scouts and Boy Scouts

- FOR the purpose of exempting from the sales and use tax a sale by a chartered organization or a scout unit chartered by a local council of the Boy Scouts of America established
- 5 in the State; exempting from the sales and use tax a sale by a troop of the Girl Scouts
- of the USA established in the State; and generally relating to the sales and use tax.
- 7 BY repealing and reenacting, with amendments,
- 8 Article Tax General
- 9 Section 11–204(b)
- 10 Annotated Code of Maryland
- 11 (2016 Replacement Volume)
- 12 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND.
- 13 That the Laws of Maryland read as follows:
- 14 Article Tax General
- 15 11-204.

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(b) The sales and use tax does not apply to a sale by:

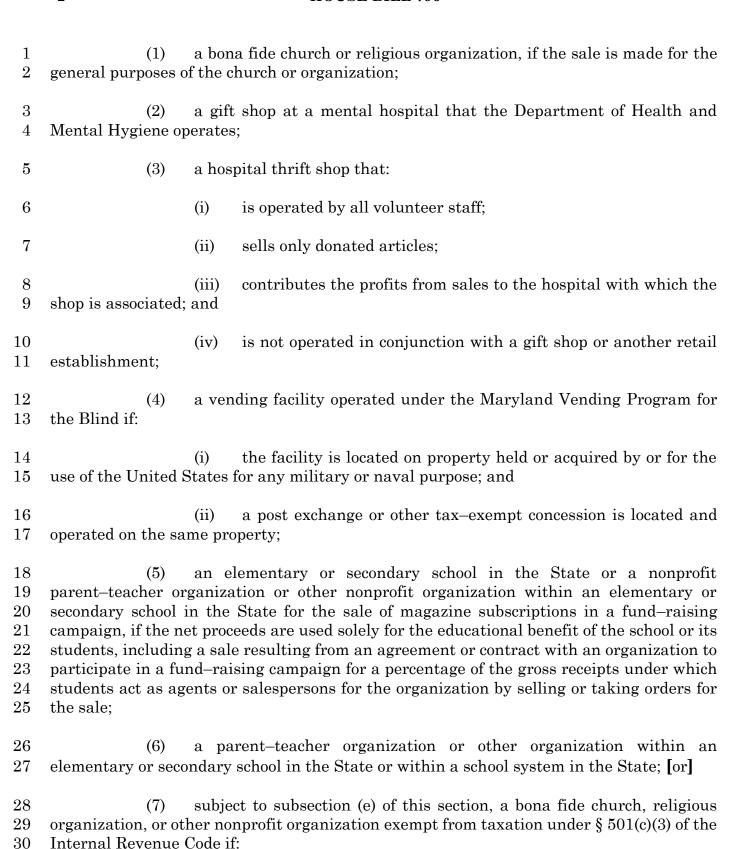
EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

<u>Underlining</u> indicates amendments to bill.

Strike out indicates matter stricken from the bill by amendment or deleted from the law by amendment.

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(i) the sale is made at an auction sale; and

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(ii) the proceeds of the sale are used to carry on the exempt purposes of the church or organization;
(8) A CHARTERED ORGANIZATION OF THE BOY SCOUTS OF AMERICA OR A SCOUT UNIT CHARTERED BY A LOCAL COUNCIL OF THE BOY SCOUTS OF AMERICA IN THE STATE; OR
(9) A TROOP OF THE GIRL SCOUTS OF THE USA ESTABLISHED IN THE STATE.
SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2017.
Approved:
Governor.
Speaker of the House of Delegates.
President of the Senate.