

SENATE BILL 447

Q4

5lr2645
CF 5lr0793

By: **Senators Ready, Cassilly, Jennings, Norman, and Waugh**

Introduced and read first time: February 6, 2015

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Tax-Free Periods – Hunting and Sporting Goods**

3 FOR the purpose of establishing a certain sales and use tax exemption period for certain
4 hunting and sporting goods under certain circumstances; defining certain terms; and
5 generally relating to a certain sales and use tax exemption for certain hunting and
6 sporting goods.

7 BY adding to

8 Article – Tax – General

9 Section 11–232

10 Annotated Code of Maryland

11 (2010 Replacement Volume and 2014 Supplement)

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 **11–232.**

16 **(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS**
17 **INDICATED.**

18 **(2) “FIREARMS” MEANS HANDGUNS, RIFLES, OR SHOTGUNS.**

19 **(3) (I) “FISHING SUPPLIES” MEANS TANGIBLE PERSONAL**
20 **PROPERTY USED IN FISHING, INCLUDING RODS, REELS, FISHING APPAREL, AND**
21 **FISHING TACKLE.**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(II) “FISHING SUPPLIES” DOES NOT INCLUDE EQUIPMENT USED**
2 **FOR COMMERCIAL FISHING, BOATS, OR MOTOR VEHICLES.**

3 **(4) (I) “HUNTING SUPPLIES” MEANS TANGIBLE PERSONAL**
4 **PROPERTY USED FOR HUNTING, INCLUDING ACCESSORIES, BOWS, CROSSBOWS,**
5 **ARROWS, HUNTING APPAREL, HUNTING FOOTWEAR, BAGS, FLOAT TUBES,**
6 **BINOCULARS, FIREARM AND ARCHERY CASES, FIREARM AND ARCHERY**
7 **ACCESSORIES, RANGE FINDERS, KNIVES, DECOYS, TREE STANDS, BLINDS, CHAIRS,**
8 **OPTICS, OR HEARING PROTECTION AND ENHANCEMENTS.**

9 **(II) “HUNTING SUPPLIES” DOES NOT INCLUDE ANIMALS USED**
10 **FOR HUNTING, BOATS, OR MOTOR VEHICLES.**

11 **(B) THE 7-DAY PERIOD FROM THE THIRD SUNDAY IN APRIL THROUGH THE**
12 **FOLLOWING SATURDAY SHALL BE A TAX-FREE PERIOD FOR HUNTING AND**
13 **SPORTING GOODS SHOPPING IN MARYLAND DURING WHICH THE SALES AND USE TAX**
14 **DOES NOT APPLY TO THE SALE OF FIREARMS, FISHING SUPPLIES, AND HUNTING**
15 **SUPPLIES IF THE TAXABLE PRICE OF THE ITEM IS \$1,000 OR LESS.**

16 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
17 1, 2015.