

Chapter 457

(House Bill 1301)

AN ACT concerning

Sales and Use Tax – Machinery and Equipment – Energy Star Windows and Doors

FOR the purpose of exempting from the sales and use tax certain sales of certain machinery and equipment to be used for certain purposes and certain utilities used to operate the machinery or equipment; and generally relating to a sales and use tax exemption for certain machinery and equipment and the utilities used to operate the machinery or equipment.

BY adding to

Article – Tax – General

Section 11–210(e)

Annotated Code of Maryland

(2010 Replacement Volume and 2011 Supplement)

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

Article – Tax – General

11–210.

(E) THE SALES AND USE TAX DOES NOT APPLY TO THE SALE OF:

(1) MACHINERY OR EQUIPMENT USED DIRECTLY AND PREDOMINANTLY TO PRODUCE ENERGY STAR WINDOWS OR ENERGY STAR ENTRY DOORS FOR RESIDENTIAL REAL PROPERTY; OR

(2) ELECTRICITY, FUEL, AND OTHER UTILITIES USED TO OPERATE THAT MACHINERY OR EQUIPMENT.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2012.

Approved by the Governor, May 22, 2012.