

# HOUSE BILL 461

Q4

5lr2137  
CF 5lr2048

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By: **Delegates Schmidt, Bagnall, Lehman, and Pruski**

Introduced and read first time: January 20, 2025

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Cut Flowers – Exemption**

3 FOR the purpose of providing that the sales and use tax does not apply to the sale of cut  
4 flowers; and generally relating to a sales and use tax exemption for cut flowers.

5 BY repealing and reenacting, with amendments,  
6 Article – Tax – General  
7 Section 11–201(b)  
8 Annotated Code of Maryland  
9 (2022 Replacement Volume and 2024 Supplement)

10 BY adding to  
11 Article – Tax – General  
12 Section 11–201(c)  
13 Annotated Code of Maryland  
14 (2022 Replacement Volume and 2024 Supplement)

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

17 **Article – Tax – General**

18 11–201.

19 (b) Except for **UNCUT AND LIVING** flowers, sod, decorative trees and shrubs, and  
20 any other product that usually is sold by a nursery or horticulturist, the sales and use tax  
21 does not apply to a sale of an agricultural product by a farmer.

22 (C) **THE SALES AND USE TAX DOES NOT APPLY TO THE SALE OF CUT**  
23 **FLOWERS.**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
2 1, 2025.