

# HOUSE BILL 831

Q4  
HB 1664/18 – W&M

9lr2112

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By: **Delegates Malone, Buckel, Corderman, Cox, Hornberger, Long, and Saab**  
Introduced and read first time: February 8, 2019  
Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Casual and Isolated Sales – Exemption Amount**

3 FOR the purpose of increasing the amount of the sales price of certain sales that are eligible  
4 for an exemption under the sales and use tax for casual and isolated sales; and  
5 generally relating to sales and use tax exemptions.

6 BY repealing and reenacting, with amendments,  
7 Article – Tax – General  
8 Section 11–209(a)  
9 Annotated Code of Maryland  
10 (2016 Replacement Volume and 2018 Supplement)

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

13 **Article – Tax – General**

14 11–209.

15 (a) The sales and use tax does not apply to a casual and isolated sale by a person  
16 who regularly does not sell tangible personal property or a taxable service if:

17 (1) the sale price is less than [~~\$1,000~~] **\$5,000**; and

18 (2) the sale is not made through an auctioneer or a dealer.

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
20 1, 2019.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.  
[Brackets] indicate matter deleted from existing law.

