

HOUSE BILL 92

Q4
HB 890/19 – W&M

0lr1792

By: **Delegate Long**

Introduced and read first time: January 13, 2020

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Tax-Free Periods – University and College Textbooks**

3 FOR the purpose of designating certain periods each year to be tax-free periods during
4 which an exemption from the sales and use tax is provided for the sale of certain
5 textbooks purchased by certain individuals; defining a certain term; and generally
6 relating to sales and use tax-free periods for the sale of university and college
7 textbooks.

8 BY adding to

9 Article – Tax – General

10 Section 11–236

11 Annotated Code of Maryland

12 (2016 Replacement Volume and 2019 Supplement)

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

15 **Article – Tax – General**

16 **11–236.**

17 **(A) IN THIS SECTION, “TEXTBOOK” MEANS A BOOK:**

18 **(1) WRITTEN, DESIGNED, AND PRODUCED FOR EDUCATIONAL,**
19 **INSTRUCTIONAL, OR PEDAGOGICAL PURPOSES; AND**

20 **(2) REQUIRED FOR A COURSE AT A COMMUNITY COLLEGE**
21 **ESTABLISHED UNDER TITLE 16 OF THE EDUCATION ARTICLE, A PRIVATE**
22 **NONPROFIT INSTITUTION OF HIGHER EDUCATION AS DEFINED IN § 10–101 OF THE**
23 **EDUCATION ARTICLE, A PUBLIC SENIOR HIGHER EDUCATION INSTITUTION AS**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 DEFINED IN § 10-101 OF THE EDUCATION ARTICLE, OR A REGIONAL HIGHER
2 EDUCATION CENTER AS DEFINED IN § 10-101 OF THE EDUCATION ARTICLE.

3 (B) (1) BEGINNING IN CALENDAR YEAR 2020, THE LAST 7 DAYS OF
4 AUGUST SHALL BE A TAX-FREE PERIOD FOR RETURN-TO-SCHOOL SHOPPING IN
5 MARYLAND DURING WHICH THE EXEMPTION UNDER PARAGRAPH (3) OF THIS
6 SUBSECTION SHALL APPLY.

7 (2) BEGINNING IN CALENDAR YEAR 2021, IN ADDITION TO THE
8 TAX-FREE PERIOD ESTABLISHED IN PARAGRAPH (1) OF THIS SUBSECTION, THE
9 LAST 7 DAYS OF JANUARY SHALL BE A TAX-FREE PERIOD FOR RETURN-TO-SCHOOL
10 SHOPPING IN MARYLAND DURING WHICH THE EXEMPTION UNDER PARAGRAPH (3)
11 OF THIS SUBSECTION SHALL APPLY.

12 (3) DURING THE TAX-FREE PERIODS FOR RETURN-TO-SCHOOL
13 SHOPPING ESTABLISHED UNDER PARAGRAPHS (1) AND (2) OF THIS SUBSECTION,
14 THE SALES AND USE TAX DOES NOT APPLY TO THE SALE OF A TEXTBOOK THAT IS
15 PURCHASED BY A FULL-TIME OR PART-TIME STUDENT ENROLLED AT A COMMUNITY
16 COLLEGE ESTABLISHED UNDER TITLE 16 OF THE EDUCATION ARTICLE, A PRIVATE
17 NONPROFIT INSTITUTION OF HIGHER EDUCATION AS DEFINED IN § 10-101 OF THE
18 EDUCATION ARTICLE, A PUBLIC SENIOR HIGHER EDUCATION INSTITUTION AS
19 DEFINED IN § 10-101 OF THE EDUCATION ARTICLE, OR A REGIONAL HIGHER
20 EDUCATION CENTER AS DEFINED IN § 10-101 OF THE EDUCATION ARTICLE.

21 (C) AN INDIVIDUAL MAY ESTABLISH FULL-TIME OR PART-TIME STUDENT
22 STATUS BY PRODUCING A VALID STUDENT IDENTIFICATION CARD AT THE TIME OF
23 PURCHASE OF THE TEXTBOOK.

24 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
25 1, 2020.