

# SENATE BILL 1025

Q4

9lr3296

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By: **Senator Serafini**

Introduced and read first time: February 28, 2019

Assigned to: Rules

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## A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Machinery for Counters, Countertops, or Cabinetry –**  
3 **Exemption**

4 FOR the purpose of exempting from the sales and use tax sales of certain machinery and  
5 equipment to be used to manufacture certain types of counters, countertops, or  
6 cabinetry; and generally relating to a sales and use tax exemption for machinery and  
7 equipment used to manufacture counters, countertops, or cabinetry.

8 BY adding to

9 Article – Tax – General

10 Section 11–210(f)

11 Annotated Code of Maryland

12 (2016 Replacement Volume and 2018 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 11–210.

17 **(F) THE SALES AND USE TAX DOES NOT APPLY TO THE SALE OF MACHINERY**  
18 **OR EQUIPMENT USED DIRECTLY AND PREDOMINANTLY TO MANUFACTURE**  
19 **COUNTERS, COUNTERTOPS, OR CABINERY INSTALLED IN RESIDENTIAL OR**  
20 **COMMERCIAL OFFICE SPACES IF THE COUNTERS, COUNTERTOPS, OR CABINERY**  
21 **ARE AFFIXED OR ATTACHED TO THE REAL ESTATE AND SOLD ON A FURNISHED AND**  
22 **INSTALLED BASIS.**

23 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
24 1, 2019.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

