

# SENATE BILL 417

Q4

4r1802  
CF 4r2106

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By: **Senator DeGrange**

Introduced and read first time: January 24, 2014

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Tax-Free Weekend – Exemption for Light-Emitting**  
3 **Diode (LED) Lights**

4 FOR the purpose of adding light-emitting diode (LED) light bulbs to the list of Energy  
5 Star products exempt from the sales and use tax during a certain tax-free  
6 weekend; providing for the termination of this Act; and generally relating to the  
7 sales and use tax.

8 BY repealing and reenacting, with amendments,  
9 Article – Tax – General  
10 Section 11–226(a)  
11 Annotated Code of Maryland  
12 (2010 Replacement Volume and 2013 Supplement)

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

15 **Article – Tax – General**

16 11–226.

17 (a) (1) In this subsection, “Energy Star product” means an air conditioner,  
18 clothes washer or dryer, furnace, heat pump, standard size refrigerator, compact  
19 fluorescent light bulb, **LIGHT-EMITTING DIODE (LED) LIGHT BULB**, dehumidifier,  
20 boiler, or programmable thermostat that has been designated as meeting or exceeding  
21 the applicable Energy Star efficiency requirements developed by the United States  
22 Environmental Protection Agency and the United States Department of Energy.

23 (2) Beginning in calendar year 2011, the weekend that consists of the  
24 Saturday immediately preceding the third Monday in February through the third

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 Monday in February each year shall be a tax-free weekend during which the  
2 exemption under paragraph (3) of this subsection shall apply.

3 (3) During the tax-free weekend established under paragraph (2) of  
4 this subsection, the sales and use tax does not apply to the sale of any:

5 (i) Energy Star product; or

6 (ii) solar water heater.

7 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
8 July 1, 2014. It shall remain effective for a period of 3 years and, at the end of June 30,  
9 2017, with no further action required by the General Assembly, this Act shall be  
10 abrogated and of no further force and effect.