

# HOUSE BILL 380

Q4  
HB 811/20 – W&M

(PRE-FILED)

1lr1206

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By: **Delegate Malone**

Requested: October 28, 2020

Introduced and read first time: January 13, 2021

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Tax-Free Period for Back-to-School Shopping – School**  
3 **Supplies and Textbooks**

4 FOR the purpose of altering a certain sales and use tax exemption to include certain school  
5 supplies and textbooks, subject to certain limitations; defining certain terms; and  
6 generally relating to the annual sales and use tax exemption period for  
7 back-to-school shopping.

8 BY repealing and reenacting, with amendments,  
9 Article – Tax – General  
10 Section 11–228  
11 Annotated Code of Maryland  
12 (2016 Replacement Volume and 2020 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 11–228.

17 (a) **(1)** In this section[, “accessory items”] **THE FOLLOWING WORDS HAVE**  
18 **THE MEANINGS INDICATED.**

19 **(2)** **“ACCESSORY ITEMS”** includes jewelry, watches, watchbands,  
20 handbags, handkerchiefs, umbrellas, scarves, ties, headbands, and belt buckles.

21 **(3)** **“SCHOOL SUPPLIES”** MEANS PENS, PENCILS, ERASERS, CRAYONS,  
22 **MARKERS, NOTEBOOKS, BINDERS, FOLDERS, LOOSE-LEAF PAPER, SCISSORS, GLUE,**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **RULERS, PROTRACTORS, OR COMPASSES.**

2 **(4) "TEXTBOOK" MEANS A BOOK WRITTEN, DESIGNED, AND**  
3 **PRODUCED FOR EDUCATIONAL, INSTRUCTIONAL, OR PEDAGOGICAL PURPOSES.**

4 (b) (1) Beginning in calendar year 2010, the 7-day period from the second  
5 Sunday in August through the following Saturday shall be a tax-free period for  
6 back-to-school shopping in Maryland during which the exemption under paragraph (2) of  
7 this subsection shall apply.

8 (2) During the tax-free period for back-to-school shopping established  
9 under paragraph (1) of this subsection, the sales and use tax does not apply to:

10 (i) the sale of any:

11 1. item of clothing or footwear, excluding accessory items, if  
12 the taxable price of the item of clothing or footwear is \$100 or less;

13 2. **ITEM OF SCHOOL SUPPLIES, IF THE TAXABLE PRICE**  
14 **OF THE ITEM IS \$100 OR LESS; OR**

15 3. **TEXTBOOK, IF THE PRICE OF THE TEXTBOOK IS \$350**  
16 **OR LESS; or**

17 (ii) the first \$40 of the taxable price of any backpack or bookbag.

18 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
19 1, 2021.