

Chapter 359

(Senate Bill 798)

AN ACT concerning

**Sales and Use Tax – Vendor Collection Credit – Alteration**  
**Goodwill Excel Center – Appropriation**

FOR the purpose of ~~repealing a certain limitation on the total amount of the credit allowed for the expense of collecting and paying the sales and use tax that a certain qualified job training organization may claim during a calendar year; and generally relating to the sales and use tax vendor collection credit~~ requiring the Governor, for certain fiscal years, to include in the annual budget bill an appropriation to the Goodwill Excel Center; and generally relating to an appropriation to the Goodwill Excel Center.

~~BY repealing and reenacting, without amendments,  
Article – Tax – General  
Section 11-105(d)(1)(i) and (ii)  
Annotated Code of Maryland  
(2016 Replacement Volume and 2021 Supplement)~~

~~BY repealing and reenacting, with amendments,  
Article – Tax – General  
Section 11-105(d)(2)  
Annotated Code of Maryland  
(2016 Replacement Volume and 2021 Supplement)~~

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That ~~the Laws of Maryland read as follows:~~ for each of fiscal years 2024 and 2025, the Governor shall include in the annual budget bill an appropriation of \$500,000 to the Goodwill Excel Center.

**Article – Tax – General**

~~11-105.~~

~~(d) (1) (i) In this subsection the following words have the meanings indicated.~~

~~(ii) “Qualified job training organization” means an organization that:~~

~~1. is located in the State;~~

~~2. is exempt from taxation under § 501(c)(3) of the Internal Revenue Code;~~

~~3. conducts retail sales of donated items;~~

~~4. provides job training and employment services to individuals with workplace disadvantages or disabilities; and~~

~~5. uses a majority of its revenue for job training and job placement programs:~~

~~A. that assist individuals with growth in employment hours;~~

~~B. for individuals with low income, workplace disadvantages, disabilities, or barriers to employment; or~~

~~C. for veterans.~~

~~(2) (i) Subject to [subparagraphs] SUBPARAGRAPH (ii) [and (iii)] of this paragraph, a vendor who is a qualified job training organization certified under paragraph (3) of this subsection and timely files a sales and use tax return is allowed a credit equal to 100% of the gross amount of sales and use tax that the vendor is to pay to the Comptroller.~~

~~(ii) A vendor who claims a credit under subparagraph (i) of this paragraph may not claim a credit under subsections (a) through (e) of this section.~~

~~[(iii) For any calendar year, the total amount of credits that a vendor may claim may not exceed \$100,000.]~~

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2022. It shall remain effective for a period of 3 years and, at the end of June 30, 2025, this Act, with no further action required by the General Assembly, shall be abrogated and of no further force and effect.

**Approved by the Governor, May 16, 2022.**