

HOUSE BILL 237

Q4

3lr1476
CF SB 174

By: **Delegates Atterbeary and Metzgar**

Introduced and read first time: January 23, 2023

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax Exemption – Redevelopment Areas in Baltimore County –**
3 **Sunset Extension**

4 FOR the purpose of extending the termination date applicable to an exemption from the
5 sales and use tax for certain construction material or warehousing equipment
6 purchased for use in a certain target redevelopment area in Baltimore County; and
7 generally relating to sales and use tax exemptions.

8 BY repealing and reenacting, without amendments,

9 Article – Tax – General

10 Section 11–232

11 Annotated Code of Maryland

12 (2022 Replacement Volume)

13 BY repealing and reenacting, with amendments,

14 Chapter 603 of the Acts of the General Assembly of 2016

15 Section 2

16 BY repealing and reenacting, with amendments,

17 Chapter 604 of the Acts of the General Assembly of 2016

18 Section 2

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

21 **Article – Tax – General**

22 11–232.

23 (a) (1) In this section the following words have the meanings indicated.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



