

HOUSE BILL 1617

Q4

8lr3499

By: **Delegates Cardin, Bromwell, Levy, Minnick, Morhaim, Murphy, Rosenberg, and Stein**

Rules suspended

Introduced and read first time: March 11, 2008

Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Exemption – Veterans’ Organizations**

3 FOR the purpose of making certain veterans’ organizations eligible for a certain
4 exemption from the sales and use tax for sales to certain veterans’
5 organizations; and generally relating to a sales and use tax exemption for
6 certain sales to veterans’ organizations.

7 BY repealing and reenacting, with amendments,
8 Article – Tax – General
9 Section 11–204(a)(8)
10 Annotated Code of Maryland
11 (2004 Replacement Volume and 2007 Supplement)

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

14 **Article – Tax – General**

15 11–204.

16 (a) The sales and use tax does not apply to:

17 (8) a sale to a bona fide nationally organized and recognized
18 organization of veterans of the armed forces of the United States or an auxiliary of the
19 organization or one of its units, if the organization is qualified as tax exempt under [§
20 501(c)(19)] **§ 501(C)(4) OR (19)** of the Internal Revenue Code.

21 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
22 July 1, 2008.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

