

HOUSE BILL 1520

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By: **Delegates Ready, Boteler, Dwyer, Glass, Hough, Impallaria, McDermott,
Parrott, Smigiel, and Stocksdale**

Introduced and read first time: March 3, 2014

Assigned to: Rules and Executive Nominations

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Tax-Free Periods – Hunting and Sporting Goods**

3 FOR the purpose of establishing a certain sales and use tax exemption period for certain
4 hunting and sporting goods under certain circumstances; defining certain terms;
5 and generally relating to a certain sales and use tax exemption for certain hunting
6 and sporting goods.

7 BY adding to

8 Article – Tax – General

9 Section 11–232

10 Annotated Code of Maryland

11 (2010 Replacement Volume and 2013 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 **11–232.**

16 **(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE**
17 **MEANINGS INDICATED.**

18 **(2) “FIREARMS” MEANS HANDGUNS, RIFLES, OR SHOTGUNS.**

19 **(3) (I) “FISHING SUPPLIES” MEANS TANGIBLE PERSONAL**
20 **PROPERTY USED IN FISHING, INCLUDING RODS, REELS, FISHING APPAREL, AND**
21 **FISHING TACKLE.**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(II) “FISHING SUPPLIES” DOES NOT INCLUDE EQUIPMENT**
2 **USED FOR COMMERCIAL FISHING, BOATS, OR MOTOR VEHICLES.**

3 **(4) (I) “HUNTING SUPPLIES” MEANS TANGIBLE PERSONAL**
4 **PROPERTY USED FOR HUNTING, INCLUDING ACCESSORIES, BOWS, CROSSBOWS,**
5 **ARROWS, HUNTING APPAREL, HUNTING FOOTWEAR, BAGS, FLOAT TUBES,**
6 **BINOCULARS, FIREARM AND ARCHERY CASES, FIREARM AND ARCHERY**
7 **ACCESSORIES, RANGE FINDERS, KNIVES, DECOYS, TREE STANDS, BLINDS,**
8 **CHAIRS, OPTICS, OR HEARING PROTECTION AND ENHANCEMENTS.**

9 **(II) “HUNTING SUPPLIES” DOES NOT INCLUDE ANIMALS**
10 **USED FOR HUNTING, BOATS, OR MOTOR VEHICLES.**

11 **(B) THE 7-DAY PERIOD FROM THE THIRD SUNDAY IN APRIL THROUGH**
12 **THE FOLLOWING SATURDAY SHALL BE A TAX-FREE PERIOD FOR HUNTING AND**
13 **SPORTING GOODS SHOPPING IN MARYLAND DURING WHICH THE SALES AND USE**
14 **TAX DOES NOT APPLY TO THE SALE OF FIREARMS, FISHING SUPPLIES, AND**
15 **HUNTING SUPPLIES IF THE TAXABLE PRICE OF THE ITEM IS \$1,000 OR LESS.**

16 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
17 July 1, 2014.