

HOUSE BILL 415

Q4, O3
HB 1277/13 – W&M

4lr0362

By: **Delegates Cardin, Gutierrez, and B. Robinson**

Introduced and read first time: January 24, 2014

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Ammunition and Firearms – Developmental Disabilities**
3 **Funding**

4 FOR the purpose of distributing the revenue from the sales and use tax on
5 ammunition and firearms to a certain fund used to pay for services for
6 individuals with developmental disabilities; providing for the effective date of
7 certain provisions of this Act; providing for the termination of certain provisions
8 of this Act; and generally relating to the sales and use tax on ammunition and
9 firearms.

10 BY repealing and reenacting, without amendments,
11 Article – Health – General
12 Section 7–205(a), (b), and (c)
13 Annotated Code of Maryland
14 (2009 Replacement Volume and 2013 Supplement)

15 BY repealing and reenacting, with amendments,
16 Article – Health – General
17 Section 7–205(d)(1)
18 Annotated Code of Maryland
19 (2009 Replacement Volume and 2013 Supplement)

20 BY adding to
21 Article – Tax – General
22 Section 2–1302.2
23 Annotated Code of Maryland
24 (2010 Replacement Volume and 2013 Supplement)

25 BY repealing and reenacting, with amendments,
26 Article – Tax – General
27 Section 2–1303

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 Annotated Code of Maryland
2 (2010 Replacement Volume and 2013 Supplement)

3 BY repealing and reenacting, with amendments,
4 Article – Tax – General
5 Section 2–1302.2 and 2–1303
6 Annotated Code of Maryland
7 (2010 Replacement Volume and 2013 Supplement)
8 (As enacted by Chapter 429 of the Acts of the General Assembly of 2013)

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

11 **Article – Health – General**

12 7–205.

13 (a) (1) There is a continuing, nonlapsing Waiting List Equity Fund in the
14 Department of Health and Mental Hygiene.

15 (2) The purpose of the Waiting List Equity Fund is to ensure that:

16 (i) When individuals leave State residential centers, the net
17 average cost of serving them in the State residential center, as defined in subsection
18 (d)(2) of this section, shall follow them to community–based services; and

19 (ii) Any funds remaining after the individuals leaving State
20 residential centers are served, are used to provide community–based services to
21 individuals eligible for, but not receiving, the community–based services listed in
22 subsection (c) of this section.

23 (b) Subject to the appropriation process in the annual operating budget, the
24 Department shall use the Waiting List Equity Fund for providing community–based
25 services to individuals eligible for, but not receiving, services from the Developmental
26 Disabilities Administration.

27 (c) For individuals eligible for, but not receiving, services from the
28 Developmental Disabilities Administration in the Department, the Waiting List
29 Equity Fund shall be used to provide:

30 (1) Individualized supported living arrangements services;

31 (2) Respite care;

32 (3) Individual and family support services;

33 (4) Supported employment; and

1 (5) Individualized community integration day services.

2 (d) (1) The Waiting List Equity Fund shall consist of:

3 (i) Subject to the appropriation process in the annual operating
4 budget, funds which are equal to the cost of providing services to an individual in a
5 State residential center for each fiscal year, or part of a fiscal year, that the individual
6 is no longer served in a State residential center and is provided community-based
7 services as defined in paragraph (2) of this subsection;

8 (ii) The net proceeds from contributions under the income tax
9 checkoff system established under § 2-113 of the Tax – General Article; [and]

10 (III) REVENUE FROM THE SALES AND USE TAX ON
11 AMMUNITION AND FIREARMS DISTRIBUTED TO THE FUND UNDER § 2-1302.2 OF
12 THE TAX – GENERAL ARTICLE; AND

13 [(iii)] (IV) Any other money from any other source accepted for
14 the benefit of the Fund.

15 **Article – Tax – General**

16 **2-1302.2.**

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

19 (2) “AMMUNITION” MEANS A PROJECTILE THAT IS DESIGNED TO
20 BE PROPELLED OR DISCHARGED FROM A FIREARM.

21 (3) “FIREARM” HAS THE MEANING STATED IN § 5-101 OF THE
22 PUBLIC SAFETY ARTICLE.

23 (B) AFTER MAKING THE DISTRIBUTIONS REQUIRED UNDER §§ 2-1301
24 THROUGH 2-1302.1 OF THIS SUBTITLE, THE COMPTROLLER SHALL DISTRIBUTE
25 REVENUES FROM THE SALES AND USE TAX ON AMMUNITION AND FIREARMS TO
26 THE WAITING LIST EQUITY FUND ESTABLISHED UNDER § 7-205 OF THE
27 HEALTH – GENERAL ARTICLE.

28 SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland
29 read as follows:

30 **Article – Tax – General**

1 2-1303.

2 After making the distributions required under §§ 2-1301 through [2-1302.1]
3 **2-1302.2** of this subtitle, the Comptroller shall pay:

4 (1) revenues from the hotel surcharge into the Dorchester County
5 Economic Development Fund established under § 10-130 of the Economic
6 Development Article; and

7 (2) the remaining sales and use tax revenue into the General Fund of
8 the State.

9 SECTION 3. AND BE IT FURTHER ENACTED, That the Laws of Maryland
10 read as follows:

11 **Article – Tax – General**

12 [~~2-1302.2.~~] **2-1302.3.**

13 After making the distributions required under §§ 2-1301 through [2-1302.1]
14 **2-1302.2** of this subtitle, the Comptroller shall pay 4% of the remaining sales and use
15 tax revenue into the Transportation Trust Fund established under § 3-216 of the
16 Transportation Article.

17 2-1303.

18 After making the distributions required under §§ 2-1301 through [2-1302.2]
19 **2-1302.3** of this subtitle, the Comptroller shall pay:

20 (1) revenues from the hotel surcharge into the Dorchester County
21 Economic Development Fund established under § 10-130 of the Economic
22 Development Article; and

23 (2) the remaining sales and use tax revenue into the General Fund of
24 the State.

25 SECTION 4. AND BE IT FURTHER ENACTED, That Section 3 of this Act shall
26 take effect on the taking effect of Section 4 of Chapter 429 of the Acts of the General
27 Assembly of 2013. If the effective date of Section 4 of Chapter 429 is amended, Section
28 3 of this Act shall take effect on the taking effect of Section 4 of Chapter 429. If Section
29 4 of Chapter 429 terminates, Section 3 of this Act shall be abrogated and of no further
30 force and effect on the termination of Section 4 of Chapter 429. If the termination date
31 of Section 4 of Chapter 429 is amended, Section 3 of this Act shall terminate on the
32 termination of Section 4 of Chapter 429. This Act may not be interpreted to have any
33 effect on the termination of Section 4 of Chapter 429.

1 SECTION 5. AND BE IT FURTHER ENACTED, That, subject to the provisions
2 of Section 4 of this Act, this Act shall take effect July 1, 2014. Section 2 of this Act
3 shall remain effective until the taking effect of Section 3 of this Act. If Section 3 of this
4 Act takes effect, Section 2 of this Act shall be abrogated and of no further force and
5 effect.