

# Shop Maryland Tax Free Week Coming August 10

By Wayne Eig

## **Paley Rothman Wishes You Happy Shopping!**

Shop Maryland Tax-Free Week for 2014 is from 12:01 a.m. on Sunday, August 10, through midnight on Saturday, August 16, 2014.

That means qualifying apparel and footwear (i.e., articles of apparel designed to be worn on or about the human body) \$100 or less, per item, regardless of how many items are sold at the same time, are exempt from Maryland's 6 percent sales tax.

We anticipate that many of our clients, family members and friends will welcome this opportunity to save on clothing and footwear in preparation for the new school year, but may have questions as they gear up to Shop Maryland.

Accessory items including, but not limited to, jewelry, watches, watchbands, handbags, handkerchiefs, umbrellas, scarves, ties, headbands, and belt buckles, are *not* included.

With regard to *online* sales, an eligible item may qualify for the exemption if the item is both paid for by the customer and delivered to the customer during the tax-free period or the customer orders and pays for the item and the retailer accepts the order for immediate shipment, even if the item is delivered after the tax-free period ends. The item will not qualify if the item is on back order or the retailer does not charge the customer until the item ships and the shipment occurs after the tax-free period ends.

This initiative which, according to Comptroller Peter Franchot, "helps Maryland families and gives large and small retailers a boost in these financially challenging times," is the result of legislation passed in the 2007 special session of the Maryland General Assembly. A tax-free week will occur every year during the second week in August, until the legislature decides to revisit the issue.

For more information on Shop Maryland-Tax Free Week, Shop Maryland Energy Tax-Free weekend, and other Comptroller Initiatives, visit the Comptroller's Website.

Before you hit the stores, you may want to review the Shop Maryland Tax-Free Week Fact Sheet, which provides helpful information for customers and retailers, available on the Comptroller's Website.