

# Bulletin



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## 14-1

### 2014 Changes in the Sales and Use Tax Law

*The 2014 Maryland General Assembly passed the following changes to the Sales and Use Tax Law.*

**HB 786 - Sales and Use Tax - Tax-Free Weekend - Exemption for Light-Emitting Diode (LED) Lights:** This Act expands the Energy Star tax-free weekend to include Energy Star light-emitting diode (LED) light bulbs. This Act is effective July 1, 2014 and expires on June 30, 2017.

**New Alcohol Permits Allowing Sales of Alcohol at the 9% Rate:** A number of new alcohol permits were created by legislation in the 2014 session. Sales of alcohol under these new permits are subject to the 9% sales and use tax rate. Please see the General Assembly's website for more information: <http://mgaleg.maryland.gov>.