

SENATE BILL 40

Q4
HB 345/18 – W&M

(PRE-FILED)

0lr0513

By: **Senator Lam**

Requested: August 14, 2019

Introduced and read first time: January 8, 2020

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Diapers – Exemption**

3 FOR the purpose of providing an exemption from the sales and use tax for the sale of
4 diapers; and generally relating to a sales and use tax exemption for diapers.

5 BY repealing and reenacting, with amendments,
6 Article – Tax – General
7 Section 11–211(c)
8 Annotated Code of Maryland
9 (2016 Replacement Volume and 2019 Supplement)

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

Article – Tax – General

12 11–211.

13 (c) The sales and use tax does not apply to a sale of:

14 (1) baby oil or baby powder; [or]

15 **(2) DIAPERS; OR**

16 **[(2)] (3)** sanitary pads, tampons, menstrual sponges, menstrual cups, or
17 other similar feminine hygiene products.
18

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
20 1, 2020.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

