

Chapter 637

(House Bill 1326)

AN ACT concerning

Sales and Use Tax – Exemption for Artificial Hearing Device Earmolds, Equipment, and ~~Supplies~~ Parts

FOR the purpose of exempting from the sales and use tax the sale of certain earmolds for artificial hearing devices and certain artificial hearing device–related equipment and ~~supplies, parts; repealing a certain sales and use tax exemption for certain obsolete artificial hearing device–related equipment;~~ and generally relating to a sales and use tax exemption for artificial hearing device earmolds, equipment, and ~~supplies~~ parts.

BY repealing and reenacting, with amendments,
Article – Tax – General
Section 11–211(b)(10)
Annotated Code of Maryland
(2016 Replacement Volume and 2019 Supplement)

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

Article – Tax – General

11–211.

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

(10) ~~(I) a replacement cord for an artificial hearing device;~~

~~(II) A CUSTOM–MADE EARMOLD FOR AN ARTIFICIAL HEARING DEVICE; OR~~

~~(III) ANY OTHER ARTIFICIAL HEARING DEVICE RELATED EQUIPMENT AND SUPPLIES;~~

(II) A BATTERY CHARGER FOR AN ARTIFICIAL HEARING DEVICE;
OR

(III) A RECEIVER FOR AN ARTIFICIAL HEARING DEVICE;

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

Enacted under Article II, § 17(c) of the Maryland Constitution, May 8, 2020.