

Chapter 8

(House Bill 282)

AN ACT concerning

Sales and Use Tax – Diapers and Other Baby Products – Exemption

FOR the purpose of providing an exemption from the sales and use tax for the sale of diapers, diaper rash cream, and baby wipes; and generally relating to a sales and use tax exemption for diapers, diaper rash cream, and baby wipes.

BY repealing and reenacting, with amendments,
 Article – Tax – General
 Section 11–211(c)
 Annotated Code of Maryland
 (2016 Replacement Volume and 2021 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.

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

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

(2) DIAPERS; ~~OR~~

[(2)] (3) DIAPER RASH CREAM;

(4) BABY WIPES; OR

(5) sanitary pads, tampons, menstrual sponges, menstrual cups, or other similar feminine hygiene products.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2022.

Approved by the Governor, April 1, 2022.