

KATHY SZELIGA
Legislative District 7A
Baltimore County

Health and Government
Operations Committee

Government Operations and
Health Facilities Subcommittee

Insurance and Pharmaceuticals
Subcommittee

Rules and Executive
Nominations Committee



Annapolis Office
The Maryland House of Delegates
6 Bladen Street, Room 322
Annapolis, Maryland 21401
410-841-3698 · 301-858-3698
800-492-7122 Ext. 3698
Fax 410-841-3023 · 301-858-3023
Kathy.Szeliga@house.state.md.us

The Maryland House of Delegates
ANNAPOLIS, MARYLAND 21401

HB 606 Sales and Use Tax – Baby Products - Exemption

Thursday, February 15, 2024

WHAT DOES THIS BILL DO?

In 2022 Maryland passed legislation exempting the sale of some baby products from the sales and use tax including baby bottles, baby bottle nipples, diapers, diaper rash cream, baby wipes and infant car seats. The bill before you today, HB 606, would expand this exemption to include certain toilet training and child safety items, furniture, strollers, textiles, foods, and baby monitors.

WHY DO WE NEED THIS BILL?

Everyone can get behind supporting families. Let's help parents of infants by easing the cost of necessary items, especially low-income families who are often living paycheck-to-paycheck. They will benefit the most from adding these items to the exemption list. A small tax cut for the state could make a life-saving difference and will help keep more money in the pockets of parents to help cover the many unexpected costs of childrearing.

The difference in eliminating a 6% tax rate could be the difference that allows families to afford the necessities to keep their babies safe and healthy.

Parents should be able to have the peace of mind that they will be able to care for their child. Exempting sales tax from these baby products would be a step in the right direction for this peace of mind. Let's help parents of infants by easing the cost of necessary items.

To ensure healthy babies and healthy families, I urge your
favorable consideration on HB 606
Sales and Use Tax – Baby Products - Exemption