

---

By: **Delegates Petzold, Barve, Gordon, Krysiak, Mandel, Menes,  
Pendergrass, Pitkin, and Turner ~~Turner, Bartlett, Rosso, and Shriver~~**

Introduced and read first time: February 5, 1999

Assigned to: Ways and Means

---

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 17, 1999

---

CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Sales and Use Tax - Supplies Supporting Breast-Feeding**

3 FOR the purpose of exempting from the sales and use tax the sale of tangible personal  
4 property that is manufactured for the purpose of initiating, supporting, or  
5 sustaining breast-feeding.

6 BY repealing and reenacting, with amendments,  
7 Article - Tax - General  
8 Section 11-211(b)(16) and (17)  
9 Annotated Code of Maryland  
10 (1997 Replacement Volume and 1998 Supplement)

11 BY adding to  
12 Article - Tax - General  
13 Section 11-211(b)(18)  
14 Annotated Code of Maryland  
15 (1997 Replacement Volume and 1998 Supplement)

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

18 **Article - Tax - General**

19 11-211.

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

1 (16) tangible personal property for installation in a motor vehicle:

2 (i) to provide access to the motor vehicle by a handicapped  
3 individual; or

4 (ii) to permit a handicapped individual to operate the motor vehicle;  
5 [or]

6 (17) a wig or hairpiece needed as a result of documented medical or  
7 surgical treatment[.]; OR

8 (18) TANGIBLE PERSONAL PROPERTY THAT IS MANUFACTURED FOR THE  
9 PURPOSE OF INITIATING, SUPPORTING, OR SUSTAINING BREAST-FEEDING,  
10 INCLUDING BREAST PUMPS, BREAST PUMP KITS, NIPPLE ENHANCERS, BREAST  
11 SHIELDS, BREAST SHELLS, SUPPLEMENTAL NURSING SYSTEMS, SOFTCUP FEEDERS,  
12 FEEDING TUBES, BREAST MILK STORAGE BAGS, PERIODONTAL SYRINGES, FINGER  
13 FEEDERS, HABERMAN FEEDERS, AND PURIFIED LANOLIN.

14 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
15 July 1, 1999.