

SENATE BILL 137

Unofficial Copy  
Q4

2000 Regular Session  
0lr0650  
CF 0lr0281

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By: **Senator Hoffman**

Introduced and read first time: January 17, 2000

Assigned to: Budget and Taxation

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A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax - Tobacco Use Cessation Products**

3 FOR the purpose of exempting from the sales and use tax the sale of certain products

4 intended for use as an aid in tobacco use cessation.

5 BY repealing and reenacting, with amendments,

6 Article - Tax - General

7 Section 11-211(b)(16) and (17)

8 Annotated Code of Maryland

9 (1997 Replacement Volume and 1999 Supplement)

10 BY adding to

11 Article - Tax - General

12 Section 11-211(b)(18)

13 Annotated Code of Maryland

14 (1997 Replacement Volume and 1999 Supplement)

15 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF

16 MARYLAND, That the Laws of Maryland read as follows:

17 **Article - Tax - General**

18 11-211.

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

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

21 (i) to provide access to the motor vehicle by a handicapped

22 individual; or

23 (ii) to permit a handicapped individual to operate the motor vehicle;

24 [or]

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

3 (18) NICOTINE PATCHES, NICOTINE GUM, OR ANY OTHER PRODUCT  
4 INTENDED FOR USE AS AN AID IN TOBACCO USE CESSATION AND APPROVED BY THE  
5 UNITED STATES FOOD AND DRUG ADMINISTRATION FOR THAT PURPOSE.

6 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
7 July 1, 2000.