

HOUSE BILL 548

Unofficial Copy  
Q4  
HB 333/99 - W&M

2001 Regular Session  
11r0263  
CF 11r1621

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By: **Delegates Petzold, Barve, Gordon, Mandel, Pendergrass, Pitkin, Turner, Rosso, and Shriver**

Introduced and read first time: February 5, 2001

Assigned to: Ways and Means

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A BILL ENTITLED

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)(17) and (18)  
9 Annotated Code of Maryland  
10 (1997 Replacement Volume and 2000 Supplement)

11 BY adding to  
12 Article - Tax - General  
13 Section 11-211(b)(19)  
14 Annotated Code of Maryland  
15 (1997 Replacement Volume and 2000 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:

21 (17) a wig or hairpiece needed as a result of documented medical or  
22 surgical treatment; [or]

23 (18) nicotine patches, nicotine gum, or any other product intended for use  
24 as an aid in tobacco use cessation and approved by the United States Food and Drug  
25 Administration for that purpose[.]; OR

1           (19)     TANGIBLE PERSONAL PROPERTY THAT IS MANUFACTURED FOR THE  
2 PURPOSE OF INITIATING, SUPPORTING, OR SUSTAINING BREAST-FEEDING,  
3 INCLUDING BREAST PUMPS, BREAST PUMP KITS, NIPPLE ENHANCERS, BREAST  
4 SHIELDS, BREAST SHELLS, SUPPLEMENTAL NURSING SYSTEMS, SOFTCUP FEEDERS,  
5 FEEDING TUBES, BREAST MILK STORAGE BAGS, PERIODONTAL SYRINGES, FINGER  
6 FEEDERS, HABERMAN FEEDERS, AND PURIFIED LANOLIN.

7     SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
8 July 1, 2001.