

HOUSE BILL 548

Unofficial Copy
Q4
HB 333/99 - W&M

2001 Regular Session
11r0263
CF 11r1621

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

Committee Report: Favorable
House action: Adopted
Read second time: March 18, 2001

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)(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:

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 intended for use
4 as an aid in tobacco use cessation and approved by the United States Food and Drug
5 Administration for that purpose[.]; OR

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

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