

SENATE BILL 252

Unofficial Copy
Q4
HB 333/99 - W&M

2001 Regular Session
11r1621
CF 11r0263

By: **Senators Forehand, Conway, Hoffman, Hollinger, Jacobs, Kelley,
Lawlah, Roesser, Ruben, and Teitelbaum**

Introduced and read first time: January 25, 2001

Assigned to: Budget and Taxation

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.