

SENATE BILL 252

Unofficial Copy  
Q4  
HB 333/99 - W&M

2001 Regular Session  
11r1621  
CF 11r0263

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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

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Committee Report: Favorable  
Senate action: Adopted  
Read second time: February 21, 2001

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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.