

HOUSE BILL 784

Q4

6lr3051

By: **Delegate Anderson (By Request – Baltimore City Administration) and
Delegates Carter, Conaway, Glenn, Hammen, Hettleman, Lierman,
Luedtke, McIntosh, Oaks, and B. Robinson**

Introduced and read first time: February 8, 2016

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Baby Diapers – Exemption**

3 FOR the purpose of providing an exemption from the sales and use tax for the sale of baby
4 diapers; and generally relating to a sales and use tax exemption for baby diapers.

5 BY repealing and reenacting, with amendments,
6 Article – Tax – General
7 Section 11–211(c)
8 Annotated Code of Maryland
9 (2010 Replacement Volume and 2015 Supplement)

10 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
11 That the Laws of Maryland read as follows:

Article – Tax – General

12 11–211.

13 (c) The sales and use tax does not apply to a sale of:

14 (1) **BABY DIAPERS**, baby oil, or baby powder; or

15 (2) sanitary napkins or tampons.

16 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
17 1, 2016.
18

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

