

HOUSE BILL 807

Q4

6lr3209

By: **Delegates Waldstreicher, Branch, Hixson, Luedtke, Platt, Walker, and
A. Washington**

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 – Diapers – Exemption**

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

6 BY repealing and reenacting, with amendments,
7 Article – Tax – General
8 Section 11–211(c)
9 Annotated Code of Maryland
10 (2010 Replacement Volume and 2015 Supplement)

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

13 **Article – Tax – General**

14 11–211.

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

16 (1) baby oil or baby powder; [or]

17 **(2) DIAPERS; OR**

18 **[(2)] (3)** sanitary napkins or tampons.

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
20 October 1, 2017.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

