

SENATE BILL 52

Q4
SB 904/16 – B&T

(PRE-FILED)

7lr0771
CF 7lr0969

By: **Senator Young**

Requested: October 5, 2016

Introduced and read first time: January 11, 2017

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Exemption – Disposable Medical Supplies and Condoms**

3 FOR the purpose of specifying that an exemption from the sales and use tax for the sale of
4 disposable medical supplies includes certain items; providing an exemption from the
5 sales and use tax for the sale of condoms; and generally relating to a sales and use
6 tax exemption for disposable medical supplies and condoms.

7 BY repealing and reenacting, with amendments,

8 Article – Tax – General

9 Section 11–211(a) and (c)

10 Annotated Code of Maryland

11 (2016 Replacement Volume)

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

14 **Article – Tax – General**

15 11–211.

16 (a) The sales and use tax does not apply to:

17 (1) a sale, to or by a physician or hospital, of drugs or medical supplies;

18 (2) a sale of medicine;

19 (3) a sale of disposable medical supplies, **INCLUDING:**

20 **(I) ABSORBENT PADS;**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



- 1 **(II) ADHESIVE TAPE;**
2 **(III) ANTISEPTICS;**
3 **(IV) BANDAGES;**
4 **(V) COLOSTOMY SUPPLIES;**
5 **(VI) DIAPERS;**
6 **(VII) DISPOSABLE GLOVES;**
7 **(VIII) DISPOSABLE SYRINGES;**
8 **(IX) DRESSING SUPPLIES;**
9 **(X) GAUZE AND GAUZE PADS;**
10 **(XI) GLUCOSE MONITORING STRIPS;**
11 **(XII) INCONTINENCE PANTS AND SUPPLIES;**
12 **(XIII) LUBRICATING JELLY; AND**
13 **(XIV) SPRAY BANDAGES; or**

14 (4) a sale of a patient's medical records to the patient or the patient's
15 representative.

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

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

18 **(2) CONDOMS; OR**

19 **[(2)] (3)** sanitary napkins or tampons.

20 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
21 1, 2017.