

# HOUSE BILL 345

Q4

8lr1329

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By: **Delegates Waldstreicher, Angel, Buckel, Hixson, Hornberger, Luedtke, Platt, Tarlau, Walker, and A. Washington**

Introduced and read first time: January 22, 2018

Assigned to: Ways and Means

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## 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; and generally relating to a sales and use tax exemption for diapers.

5 BY repealing and reenacting, with amendments,  
6 Article – Tax – General  
7 Section 11–211(c)  
8 Annotated Code of Maryland  
9 (2016 Replacement Volume and 2017 Supplement)

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

12 **Article – Tax – General**

13 11–211.

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

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

16 **(2) DIAPERS; OR**

17 **[(2)] (3)** sanitary napkins or tampons.

18 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
19 1, 2018.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

