HOUSE BILL 345

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

A BILL ENTITLED

AN ACT concerning

Sales and Use Tax – Diapers – Exemption

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

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

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

Article – Tax – General

11–211.

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

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

(2) DIAPERS; OR

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

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.
[Brackets] indicate matter deleted from existing law.