SENATE BILL 81

Q4 HB 95/17 – W&M (PRE–FILED)

By: Senator Kasemeyer (By Request – Departmental – Comptroller)
Requested: September 21, 2017
Introduced and read first time: January 10, 2018
Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 Sales and Use Tax – Hygienic Aids – Exemption

3 FOR the purpose of exempting certain feminine hygiene products from the sales and use
tax; and generally relating to a sales and use tax exemption for feminine hygiene
products.

4 BY repealing and reenacting, with amendments,
5 Article – Tax – General
6 Section 11–211(c)
7 Annotated Code of Maryland
8 (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) sanitary [napkins or] PADS, tampons, MENSTRUAL SPONGES,
MENSTRUAL CUPS, OR OTHER SIMILAR FEMININE HYGIENE PRODUCTS.

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.