SENATE BILL 81

AN ACT concerning

Sales and Use Tax – Hygienic Aids – Exemption

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.

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

Strikeout indicates matter stricken from the bill by amendment or deleted from the law by amendment.
(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.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.