HOUSE BILL 3

Q4 2lr0570
SB 40/20 – B&T (PRE–FILED)

By: Delegate Crosby
Requested: September 27, 2021
Introduced and read first time: January 12, 2022
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 2021 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 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, 2022.

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