HOUSE BILL 282

ENROLLED BILL
— Ways and Means/Budget and Taxation —


Read and Examined by Proofreaders:

_______________________________________________
Proofreader.

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Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this ______ day of ______________ at ______________________ o’clock, ______M.

______________________________________________
Speaker.

CHAPTER ______

1  AN ACT concerning

2  Sales and Use Tax – Diapers and Other Baby Products – Exemption

3 FOR the purpose of providing an exemption from the sales and use tax for the sale of diapers, diaper rash cream, and baby wipes; and generally relating to a sales and use tax exemption for diapers, diaper rash cream, and baby wipes.

6 BY repealing and reenacting, with amendments,

7  Article – Tax – General
8  Section 11–211(c)
9  Annotated Code of Maryland
10 (2016 Replacement Volume and 2021 Supplement)

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.
[Brackets] indicate matter deleted from existing law.
Underlining indicates amendments to bill.
Strike-out indicates matter stricken from the bill by amendment or deleted from the law by amendment.
Italics indicate opposite chamber/conference committee amendments.
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

   (3) DIAPER RASH CREAM;

   (4) BABY WIPES; OR

   (5) 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.

Approved:

_________________________________________ Governor.

_________________________________________ Speaker of the House of Delegates.

_________________________________________ President of the Senate.