

HOUSE BILL 282

Q4
SB 40/20 – B&T

2lr1886
CF SB 316

By: Delegates D. Jones and Crosby, Crosby, Attar, Atterbeary, C. Branch, Charles, Ebersole, Feldmark, Griffith, Guyton, Hartman, Hornberger, Ivey, Lisanti, Long, Luedtke, Patterson, Rose, and Washington

Introduced and read first time: January 17, 2022
Assigned to: Ways and Means

Committee Report: Favorable with amendments
House action: Adopted
Read second time: February 26, 2022

CHAPTER _____

1 AN ACT concerning

2 **Sales and Use Tax – Diapers – Exemption**

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

5 BY repealing and reenacting, with amendments,
6 Article – Tax – General
7 Section 11–211(c)
8 Annotated Code of Maryland
9 (2016 Replacement Volume and 2021 Supplement)

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

12 **Article – Tax – General**

13 11–211.

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

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

16 **(2) DIAPERS; OR**

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.



1 ~~[(2)]~~ **(3)** sanitary pads, tampons, menstrual sponges, menstrual cups, or
2 other similar feminine hygiene products.

3 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
4 1, 2022.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.