HOUSE BILL 288

Q4

By: Delegates Crosby and D. Jones
Introduced and read first time: January 17, 2022
Assigned to: Ways and Means

A BILL ENTITLED

AN ACT concerning
Sales and Use Tax – Baby Products – Exemption

FOR the purpose of providing an exemption from the sales and use tax for the sale of baby bottles, baby bottle nipples, and infant car seats; and generally relating to a sales and use tax exemption for baby products.

BY repealing and reenacting, with amendments,
Article – Tax – General
Section 11–211(b)(18) and (19)
Annotated Code of Maryland
(2016 Replacement Volume and 2021 Supplement)

BY adding to
Article – Tax – General
Section 11–211(b)(20) and 11–244
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.

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

(18) nicotine patches, nicotine gum, or any other product intended for use as an aid in tobacco use cessation and approved by the United States Food and Drug Administration for that purpose; [or]

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.
[Brackets] indicate matter deleted from existing law.
(19) tangible personal property that is manufactured for the purpose of
initiating, supporting, or sustaining breast-feeding, including breast pumps, breast pump
kits, nipple enhancers, breast shields, breast shells, supplemental nursing systems, softcup
feeders, feeding tubes, breast milk storage bags, periodontal syringes, finger feeders,
haberman feeders, and purified lanolin; OR

(20) BABY BOTTLES OR BABY BOTTLE NIPPLES.

THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF AN INFANT CAR SEAT.

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