HOUSE BILL 492


Introduced and read first time: January 21, 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 – Oral Hygiene Products – Exemption

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

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

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

13 Article – Tax – General

14 11–211.

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

16 (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.
Strike-out indicates matter stricken from the bill by amendment or deleted from the law by
amendment.
(2) TOOTHBRUSHES, TOOTHPASTE, TOOTH POWDERS, MOUTHWASH, DENTAL FLOSS, OR OTHER SIMILAR ORAL HYGIENE PRODUCTS; OR

(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.

Approved:

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Governor.

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Speaker of the House of Delegates.

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President of the Senate.