HOUSE BILL 492

By: Delegates Johnson, Carr, Charles, Davis, Feldmark, W. Fisher, R. Jones, Kaiser, Lisanti, Patterson, and Terrasa
Introduced and read first time: January 21, 2022
Assigned to: Ways and Means

A BILL ENTITLED

AN ACT concerning

Sales and Use Tax – Oral Hygiene Products – Exemption

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.

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) TOOTHBUSHES, 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.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.
[Brackets] indicate matter deleted from existing law.
SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2022.