

HOUSE BILL 492

Q4

2lr2036
CF 2lr2934

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

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
4 hygiene products; and generally relating to a sales and use tax exemption for oral
5 hygiene products.

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)

11 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
12 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]

17 (2) **TOOTHBRUSHES, TOOTHPASTE, TOOTH POWDERS, MOUTHWASH,**
18 **DENTAL FLOSS, OR OTHER SIMILAR ORAL HYGIENE PRODUCTS; OR**

19 **(3)** sanitary pads, tampons, menstrual sponges, menstrual cups, or other
20 similar feminine hygiene products.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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