

# SENATE BILL 316

Q4

(2lr2174)

## ENROLLED BILL

— Budget and Taxation / Ways and Means —

Introduced by **Senators Elfreth, Lam, Beidle, Corderman, Feldman, Hettleman, Jackson, Klausmeier, Lee, Ready, Salling, Washington, West, and Young**

Read and Examined by Proofreaders:

\_\_\_\_\_  
Proofreader.

\_\_\_\_\_  
Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this

\_\_\_\_\_ day of \_\_\_\_\_ at \_\_\_\_\_ o'clock, \_\_\_\_\_ M.

\_\_\_\_\_  
President.

## CHAPTER \_\_\_\_\_

1 AN ACT concerning

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

3 FOR the purpose of providing an exemption from the sales and use tax for the sale of  
4 diapers, diaper rash cream, baby wipes, baby bottles, baby bottle nipples, and infant  
5 car seats; and generally relating to a sales and use tax exemption for diapers and  
6 baby products.

7 BY repealing and reenacting, with amendments,

8 Article – Tax – General

9 Section ~~11-211(e)~~ 11-211(b)(18) and (19) and (c)

10 Annotated Code of Maryland

11 (2016 Replacement Volume and 2021 Supplement)

12 BY adding to

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### 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.

*Italics indicate opposite chamber / conference committee amendments.*



1 Article – Tax – General  
 2 Section 11–211(b)(20) and 11–244  
 3 Annotated Code of Maryland  
 4 (2016 Replacement Volume and 2021 Supplement)

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

7 **Article – Tax – General**

8 11–211.

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

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

13 (19) tangible personal property that is manufactured for the purpose of  
 14 initiating, supporting, or sustaining breast–feeding, including breast pumps, breast pump  
 15 kits, nipple enhancers, breast shields, breast shells, supplemental nursing systems, softcup  
 16 feeders, feeding tubes, breast milk storage bags, periodontal syringes, finger feeders,  
 17 haberman feeders, and purified lanolin; OR

18 **(20) BABY BOTTLES OR BABY BOTTLE NIPPLES.**

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

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

21 **(2) DIAPERS; ~~OR~~**

22 **[(2)] (3) DIAPER RASH CREAM;**

23 **(4) BABY WIPES; OR**

24 **(5) sanitary pads, tampons, menstrual sponges, menstrual cups, or other**  
 25 **similar feminine hygiene products.**

26 **11–244.**

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

28 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
 29 1, 2022.