SENATE BILL 316

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 diapers, diaper rash cream, baby wipes, baby bottles, baby bottle nipples, and infant car seats; and generally relating to a sales and use tax exemption for diapers and baby products.

4 BY repealing and reenacting, with amendments,

5 Article – Tax – General

6 Section 11–211(e) 11–211(b)(18) and (19) and (c)

7 Annotated Code of Maryland

8 (2016 Replacement Volume and 2021 Supplement)

9 BY adding to

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.
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]

(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.

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

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

(2) DIAPERS; OR

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

(4) BABY WIPES; OR

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

11–244.

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.