

SENATE BILL 316

Q4

2lr2174
CF HB 282

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

Introduced and read first time: January 20, 2022

Assigned to: Budget and Taxation

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 15, 2022

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

6 BY repealing and reenacting, with amendments,

7 Article – Tax – General

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

9 Annotated Code of Maryland

10 (2016 Replacement Volume and 2021 Supplement)

11 BY adding to

12 Article – Tax – General

13 Section 11-211(b)(20) and 11-244

14 Annotated Code of Maryland

15 (2016 Replacement Volume and 2021 Supplement)

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

18 **Article – Tax – General**

19 11-211.

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.



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

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

5 (19) tangible personal property that is manufactured for the purpose of
6 initiating, supporting, or sustaining breast-feeding, including breast pumps, breast pump
7 kits, nipple enhancers, breast shields, breast shells, supplemental nursing systems, softcup
8 feeders, feeding tubes, breast milk storage bags, periodontal syringes, finger feeders,
9 haberman feeders, and purified lanolin; OR

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

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

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

13 (2) **DIAPERS; OR**

14 [(2)] (3) sanitary pads, tampons, menstrual sponges, menstrual cups, or
15 other similar feminine hygiene products.

16 **11-244.**

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

18 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
19 1, 2022.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.