

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

A BILL ENTITLED

1 AN ACT concerning

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

3 FOR the purpose of providing an exemption from the sales and use tax for the sale of
4 diapers; and generally relating to a sales and use tax exemption for diapers.

5 BY repealing and reenacting, with amendments,
6 Article – Tax – General
7 Section 11–211(c)
8 Annotated Code of Maryland
9 (2016 Replacement Volume and 2021 Supplement)

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

12 **Article – Tax – General**

13 11–211.

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

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

16 **(2) DIAPERS; OR**

17 **[(2)] (3)** sanitary pads, tampons, menstrual sponges, menstrual cups, or
18 other similar feminine hygiene products.

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
20 1, 2022.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.
[Brackets] indicate matter deleted from existing law.



