

SENATE BILL 488

Q4

2lr2737
CF HB 364

By: **Senators Griffith, Jackson, Kelley, Elfreth, Washington, Corderman, Sydnor, Zucker, Guzzone, Lam, and King**

Introduced and read first time: January 27, 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 – Medical Devices and Products – Exemption**

3 FOR the purpose of providing an exemption from the sales and use tax for the sale of certain
4 thermometers, pulse oximeters, ~~and~~ blood pressure monitors, respirators, and
5 diabetic care products; and generally relating to a sales and use tax exemption for
6 medical devices and products.

7 BY repealing and reenacting, with amendments,

8 Article – Tax – General

9 Section 11–211(b)(18) and (19)

10 Annotated Code of Maryland

11 (2016 Replacement Volume and 2021 Supplement)

12 BY adding to

13 Article – Tax – General

14 Section 11–211(b)(20) through ~~(22)~~ (24)

15 Annotated Code of Maryland

16 (2016 Replacement Volume and 2021 Supplement)

17 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

18 That the Laws of Maryland read as follows:

19 **Article – Tax – General**

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 11-211.

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

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

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

11 (20) A MEDICAL OR CLINICAL THERMOMETER;

12 (21) A PULSE OXIMETER; ~~OR~~

13 (22) A BLOOD PRESSURE MONITOR;

14 (23) A N95, CHINA KN95, JAPAN DS, KOREA 1ST CLASS, AS/NZS P2,
15 OR EUROPEAN FFP2 FILTERING FACEPIECE RESPIRATOR; OR

16 (24) DIABETIC CARE ITEMS, INCLUDING INSULIN, GLUCOSE TABLETS,
17 GLUCOSE DRINKS, GLUCOSE GELS, BLOOD AND URINE KETONE METERS AND
18 SUPPLIES, INSULIN PUMPS, INSULIN PUMP INFUSION SETS, INSULIN PUMP
19 RESERVOIRS OR CARTRIDGES, CONTINUOUS GLUCOSE MONITORS AND RELATED
20 SUPPLIES, SYRINGES, INSULIN INJECTION DEVICES, INSULIN PENS, INSULIN PEN
21 NEEDLES, LANCETS AND LANCET DEVICES, AND TESTING STRIPS FOR MEASURING
22 BLOOD SUGAR.

23 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
24 1, 2022.