

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

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Medical Devices – 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; and generally relating
5 to a sales and use tax exemption for medical devices.

6 BY repealing and reenacting, with amendments,

7 Article – Tax – General

8 Section 11–211(b)(18) and (19)

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) through (22)

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.

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

21 (18) nicotine patches, nicotine gum, or any other product intended for use as
22 an aid in tobacco use cessation and approved by the United States Food and Drug

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 Administration for that purpose; [or]

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

7 (20) A MEDICAL OR CLINICAL THERMOMETER;

8 (21) A PULSE OXIMETER; OR

9 (22) A BLOOD PRESSURE MONITOR.

10 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
11 1, 2022.