

# SENATE BILL 571

Q4

2lr2934  
CF HB 492

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By: **Senator Klausmeier**

Introduced and read first time: February 2, 2022

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Oral Hygiene Products – Exemption**

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

6 BY repealing and reenacting, with amendments,  
7 Article – Tax – General  
8 Section 11–211(c)  
9 Annotated Code of Maryland  
10 (2016 Replacement Volume and 2021 Supplement)

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

13 **Article – Tax – General**

14 11–211.

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

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

17 (2) **TOOTHBRUSHES, TOOTHPASTE, TOOTH POWDERS, MOUTHWASH,**  
18 **DENTAL FLOSS, OR OTHER SIMILAR ORAL HYGIENE PRODUCTS; OR**

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

21 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 1, 2022.