SENATE BILL 571

By: Senator Klausmeier
Introduced and read first time: February 2, 2022
Assigned to: Budget and Taxation

Committee Report: Favorable
Senate action: Adopted
Read second time: March 15, 2022

CHAPTER _____

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

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

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

Approved:

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Governor.

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President of the Senate.

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Speaker of the House of Delegates.