

Chapter 13

**(House Bill 1151)**

AN ACT concerning

**Sales and Use Tax – Diabetic Care Products – Exemption**

FOR the purpose of providing an exemption from the sales and use tax for the sale of certain diabetic care products; and generally relating to a sales and use exemption for diabetic care products.

BY repealing and reenacting, with amendments,  
Article – Tax – General  
Section 11–211(b)(18) and (19)  
Annotated Code of Maryland  
(2016 Replacement Volume and 2021 Supplement)

BY adding to  
Article – Tax – General  
Section 11–211(b)(20)  
Annotated Code of Maryland  
(2016 Replacement Volume and 2021 Supplement)

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

**Article – Tax – General**

11–211.

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

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

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

**(20) DIABETIC CARE ITEMS, INCLUDING INSULIN, GLUCOSE TABLETS, GLUCOSE DRINKS, GLUCOSE GELS, BLOOD AND URINE KETONE METERS AND SUPPLIES, INSULIN PUMPS, INSULIN PUMP INFUSION SETS, INSULIN PUMP**

**RESERVOIRS OR CARTRIDGES, CONTINUOUS GLUCOSE MONITORS AND RELATED SUPPLIES, SYRINGES, INSULIN INJECTION DEVICES, INSULIN PENS, INSULIN PEN NEEDLES, LANCETS AND LANCET DEVICES, AND TESTING STRIPS FOR MEASURING BLOOD SUGAR.**

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

**Approved by the Governor, April 1, 2022.**