

Chapter 7

(Senate Bill 316)

AN ACT concerning

Sales and Use Tax – Diapers and Baby Products – Exemption

FOR the purpose of providing an exemption from the sales and use tax for the sale of diapers, diaper rash cream, baby wipes, baby bottles, baby bottle nipples, and infant car seats; and generally relating to a sales and use tax exemption for diapers and baby products.

BY repealing and reenacting, with amendments,

Article – Tax – General

Section ~~11-211(e)~~ 11-211(b)(18) and (19) and (c)

Annotated Code of Maryland

(2016 Replacement Volume and 2021 Supplement)

BY adding to

Article – Tax – General

Section 11-211(b)(20) and 11-244

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) BABY BOTTLES OR BABY BOTTLE NIPPLES.

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

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

(2) DIAPERS; ~~OR~~

[(2)] (3) DIAPER RASH CREAM;

(4) BABY WIPES; OR

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

11-244.

THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF AN INFANT CAR SEAT.

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

Approved by the Governor, April 1, 2022.