

# HOUSE BILL 925

Q4

3lr2258

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By: **Delegates Buckel, Griffith, Hartman, Hornberger, D. Jones, R. Long, Miller, and Wilkins**

Introduced and read first time: February 10, 2023

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Exemption for Hearing Aid Products**

3 FOR the purpose of expanding an exemption from the sales and use tax for the sale of  
4 certain hearing aid products to include certain batteries, transmitter and receiver  
5 systems, in–ear monitors, supplies, and accessories; repealing as redundant a certain  
6 exemption from the sales and use tax for certain hearing aid products; and generally  
7 relating to a sales and use tax exemption for hearing aid products.

8 BY repealing

9 Article – Tax – General

10 Section 11–211(b)(10)

11 Annotated Code of Maryland

12 (2022 Replacement Volume)

13 BY renumbering

14 Article – Tax – General

15 Section 11–211(b)(11) through (25)

16 to be Section 11–211(b)(10) through (24), respectively

17 Annotated Code of Maryland

18 (2022 Replacement Volume)

19 BY adding to

20 Article – Tax – General

21 Section 11–211(d)

22 Annotated Code of Maryland

23 (2022 Replacement Volume)

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,  
2 That Section(s) 11–211(b)(10) of Article – Tax – General of the Annotated Code of Maryland  
3 be repealed.

4 SECTION 2. AND BE IT FURTHER ENACTED, That Section(s) 11–211(b)(11)  
5 through (25) of Article – Tax – General of the Annotated Code of Maryland be renumbered  
6 to be Section(s) 11–211(b)(10) through (24), respectively.

7 SECTION 3. AND BE IT FURTHER ENACTED, That the Laws of Maryland read  
8 as follows:

9 **Article – Tax – General**

10 11–211.

11 **(D) (1) (I) IN THIS SUBSECTION THE FOLLOWING WORDS HAVE THE**  
12 **MEANINGS INDICATED.**

13 **(II) 1. “HEARING AID ACCESSORY” MEANS AN ITEM THAT**  
14 **CONNECTS DIRECTLY TO A HEARING AID THAT IS MANUFACTURED BY A HEARING**  
15 **AID COMPANY FOR SPECIFIC USE WITH THE HEARING AID.**

16 **2. “HEARING AID ACCESSORY” INCLUDES A TV**  
17 **STREAMER, REMOTE MICROPHONE, REMOTE CONTROL, OR PHONE CLIP.**

18 **(III) 1. “HEARING AID SUPPLY” MEANS AN ITEM ESSENTIAL**  
19 **TO THE FUNCTION OF A HEARING AID.**

20 **2. “HEARING AID SUPPLY” INCLUDES A RECEIVER,**  
21 **MICROPHONE COVER, A WAX FILTER, AN EARHOOK, A DOME, OR EARMOLD TUBING.**

22 **(2) THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF:**

23 **(I) A CUSTOM–MADE EARMOLD FOR A HEARING AID;**

24 **(II) A BATTERY OR BATTERY CHARGER FOR A HEARING AID;**

25 **(III) A FREQUENCY MODULATED TRANSMITTER AND RECEIVER**  
26 **SYSTEM FOR A HEARING AID;**

27 **(IV) CUSTOM–MADE IN–EAR MUSICIAN MONITORS;**

28 **(V) A HEARING AID SUPPLY; OR**

29 **(VI) A HEARING AID ACCESSORY.**

1           SECTION 4. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
2   1, 2023.