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Economic Matters Committee



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**HB288: Sales and Use Tax - Baby Products - Exemption**

Good morning Mr. Chairman, Vice Chair, and distinguished members of the committee. For the record I am Vice Chair Brian Crosby and it is my honor to present HB288 Infant Car Seats, Baby Bottles & Baby Bottle Nipples Tax- Exemption.

This bill exempts car seats, baby bottles, and baby bottle nipples from Maryland sales & use tax and reduces the burden on working families. Families are buying 8-10 baby bottles a year and replacing the bottle nipples every 3 months, and the average car seat is about \$250. For one child alone these items can cost up to \$500 a year alone.

Similar legislation has passed in other states: Connecticut and Florida have exempted car seats; Minnesota exempted baby bottles and baby bottle nipples. Maryland already exempts products like nursing equipment, baby powder, and baby formula. For families living paycheck to paycheck, this exemption could be the difference maker.

Working along with Delegate D. Jones, we are trying to put together a package of bills that make things easier for working families to combat inflation.

For these reasons, I ask the committee for a favorable report. I am happy to answer any questions.