

SENATE BILL 81

Q4
HB 95/17 – W&M

(PRE-FILED)

8lr0059

By: **Senator Kasemeyer (By Request – Departmental – Comptroller)**

Requested: September 21, 2017

Introduced and read first time: January 10, 2018

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Hygienic Aids – Exemption**

3 FOR the purpose of exempting certain feminine hygiene products from the sales and use
4 tax; and generally relating to a sales and use tax exemption for feminine hygiene
5 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 2017 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) sanitary [napkins or] PADS, tampons, **MENSTRUAL SPONGES,**
18 **MENSTRUAL CUPS, OR OTHER SIMILAR FEMININE HYGIENE PRODUCTS.**

19 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
20 1, 2018.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

