

Chapter 50

**(Senate Bill 81)**

AN ACT concerning

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

FOR the purpose of exempting certain feminine hygiene products from the sales and use tax; and generally relating to a sales and use tax exemption for feminine hygiene products.

BY repealing and reenacting, with amendments,  
Article – Tax – General  
Section 11–211(c)  
Annotated Code of Maryland  
(2016 Replacement Volume and 2017 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.

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

(1) baby oil or baby powder; or

(2) sanitary [napkins or] PADS, tampons, MENSTRUAL SPONGES,  
MENSTRUAL CUPS, OR OTHER SIMILAR FEMININE HYGIENE PRODUCTS.

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

**Approved by the Governor, April 10, 2018.**