

HOUSE BILL 282

Q4

(2lr1886)

ENROLLED BILL

— *Ways and Means/Budget and Taxation* —

Introduced by Delegates D. Jones and ~~Crosby~~, Crosby, Attar, Atterbeary, C. Branch, Charles, Ebersole, Feldmark, Griffith, Guyton, Hartman, Hornberger, Ivey, Lisanti, Long, Luedtke, Patterson, Rose, and Washington

Read and Examined by Proofreaders:

Proofreader.

Proofreader.

Sealed with the Great Seal and presented to the Governor, for his approval this _____ day of _____ at _____ o'clock, _____ M.

Speaker.

CHAPTER _____

1 AN ACT concerning

2 **Sales and Use Tax – Diapers and Other Baby Products – Exemption**

3 FOR the purpose of providing an exemption from the sales and use tax for the sale of
4 diapers, diaper rash cream, and baby wipes; and generally relating to a sales and use
5 tax exemption for diapers, diaper rash cream, and baby wipes.

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 2021 Supplement)

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.

Italics indicate opposite chamber/conference committee amendments.



1 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
2 That the Laws of Maryland read as follows:

3 **Article – Tax – General**

4 11–211.

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

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

7 **(2) DIAPERS; ~~OR~~**

8 **[(2)] (3) DIAPER RASH CREAM;**

9 **(4) BABY WIPES; OR**

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

12 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
13 1, 2022.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.