

SENATE BILL 571

Q4

2lr2934
CF HB 492

By: **Senator Klausmeier**

Introduced and read first time: February 2, 2022

Assigned to: Budget and Taxation

Committee Report: Favorable

Senate action: Adopted

Read second time: March 15, 2022

CHAPTER _____

1 AN ACT concerning

2 **Sales and Use Tax – Oral Hygiene Products – Exemption**

3 FOR the purpose of providing an exemption from the sales and use tax for the sale of oral
4 hygiene products; and generally relating to a sales and use tax exemption for oral
5 hygiene 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 2021 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) **TOOTHBRUSHES, TOOTHPASTE, TOOTH POWDERS, MOUTHWASH,**
18 **DENTAL FLOSS, OR OTHER SIMILAR ORAL HYGIENE PRODUCTS; OR**

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.



1 **(3)** sanitary pads, tampons, menstrual sponges, menstrual cups, or other
2 similar feminine hygiene products.

3 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
4 1, 2022.

Approved:

Governor.

President of the Senate.

Speaker of the House of Delegates.