

MARYLAND RETAILERS ASSOCIATION

The Voice of Retailing in Maryland



SB316 – Sales and Use Tax – Diapers – Exemption
Senate Budget and Taxation Committee
February 8, 2022

Position: Favorable

Background: SB316 would exempt diapers from the State sales and use tax.

Comments: The Maryland Retailers Association strongly supports SB316. Eliminating the sales and use tax on diapers, a necessity for all families with small children, would help thousands of families across the state that struggle to purchase these essential items. This could also have a positive impact on operational costs for childcare providers, an industry which has been greatly impacted by the COVID-19 pandemic. Additionally, exempting diapers from the sales and use tax would also support and strengthen communities by keeping Marylanders shopping in Maryland. Tax-free products help bring consumers back into stores and can boost the local economy by keeping transactions in brick-and-mortar retail stores.

With these concerns in mind, we respectfully ask for a favorable report on SB316.