

HOUSE BILL 288

Q4

2lr1904

By: **Delegates Crosby and D. Jones**

Introduced and read first time: January 17, 2022

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

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

3 FOR the purpose of providing an exemption from the sales and use tax for the sale of baby
4 bottles, baby bottle nipples, and infant car seats; and generally relating to a sales
5 and use tax exemption for baby products.

6 BY repealing and reenacting, with amendments,
7 Article – Tax – General
8 Section 11–211(b)(18) and (19)
9 Annotated Code of Maryland
10 (2016 Replacement Volume and 2021 Supplement)

11 BY adding to
12 Article – Tax – General
13 Section 11–211(b)(20) and 11–244
14 Annotated Code of Maryland
15 (2016 Replacement Volume and 2021 Supplement)

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

18 **Article – Tax – General**

19 11–211.

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

21 (18) nicotine patches, nicotine gum, or any other product intended for use as
22 an aid in tobacco use cessation and approved by the United States Food and Drug
23 Administration for that purpose; [or]

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (19) tangible personal property that is manufactured for the purpose of
2 initiating, supporting, or sustaining breast-feeding, including breast pumps, breast pump
3 kits, nipple enhancers, breast shields, breast shells, supplemental nursing systems, softcup
4 feeders, feeding tubes, breast milk storage bags, periodontal syringes, finger feeders,
5 haberman feeders, and purified lanolin; **OR**

6 (20) **BABY BOTTLES OR BABY BOTTLE NIPPLES.**

7 **11-244.**

8 **THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF AN INFANT CAR SEAT.**

9 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
10 1, 2022.