

HOUSE BILL 364

Q4

2lr1932
CF SB 488

By: ~~Delegate Henson~~ Delegates Henson, Attar, Charles, Ebersole, Feldmark, Griffith, Guyton, Hartman, Hornberger, Ivey, D. Jones, Lisanti, Long, Luedtke, Patterson, Rose, and Washington

Introduced and read first time: January 19, 2022

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: February 25, 2022

CHAPTER _____

1 AN ACT concerning

2 **Sales and Use Tax – Medical Devices – Exemption**

3 FOR the purpose of providing an exemption from the sales and use tax for the sale of certain
4 thermometers, pulse oximeters, ~~and~~ blood pressure monitors, and respirators; and
5 generally relating to a sales and use tax exemption for medical devices.

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) through ~~(22)~~ (23)

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**

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 11-211.

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

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

6 (19) tangible personal property that is manufactured for the purpose of
7 initiating, supporting, or sustaining breast-feeding, including breast pumps, breast pump
8 kits, nipple enhancers, breast shields, breast shells, supplemental nursing systems, softcup
9 feeders, feeding tubes, breast milk storage bags, periodontal syringes, finger feeders,
10 haberman feeders, and purified lanolin;

11 (20) A MEDICAL OR CLINICAL THERMOMETER;

12 (21) A PULSE OXIMETER; ~~OR~~

13 (22) A BLOOD PRESSURE MONITOR; OR

14 (23) AN N95, CHINA KN95, JAPAN DS, KOREA 1ST CLASS, AS/NZS
15 P2, OR EUROPEAN FFP2 FILTERING FACEPIECE RESPIRATOR.

16 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
17 1, 2022.

Approved:

Governor.

Speaker of the House of Delegates.

President of the Senate.