

Chapter 12

(House Bill 364)

AN ACT concerning

Sales and Use Tax – Medical Devices – Exemption

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

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

BY adding to
Article – Tax – General
Section 11–211(b)(20) through ~~(22)~~ (23)
Annotated Code of Maryland
(2016 Replacement Volume and 2021 Supplement)

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

Article – Tax – General

11–211.

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

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

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

(20) A MEDICAL OR CLINICAL THERMOMETER;

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

(22) A BLOOD PRESSURE MONITOR; OR

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

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

Approved by the Governor, April 1, 2022.