

# HOUSE BILL 47

Q4  
HB 606/24 – W&M

(PRE-FILED)

5lr1297

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By: **Delegates Szeliga and Sample-Hughes**

Requested: October 21, 2024

Introduced and read first time: January 8, 2025

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

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

3 FOR the purpose of expanding an exemption from the sales and use tax for the sale of  
4 certain baby products to include certain toilet training and child safety items,  
5 furniture, strollers, textiles, foods, and baby monitors; and generally relating to a  
6 sales and use tax exemption for baby products.

7 BY repealing and reenacting, with amendments,

8 Article – Tax – General

9 Section 11–211(c)

10 Annotated Code of Maryland

11 (2022 Replacement Volume and 2024 Supplement)

12 (As enacted by Chapters 7, 8, 9, 10, and 11 of the Acts of the General Assembly of  
13 2022)

14 BY repealing and reenacting, with amendments,

15 Article – Tax – General

16 Section 11–244

17 Annotated Code of Maryland

18 (2022 Replacement Volume and 2024 Supplement)

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

21 **Article – Tax – General**

22 11–211.

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

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



- 1 (1) [baby oil or baby powder;
- 2 (2)] diapers;
- 3 [(3)] (2) diaper rash cream;
- 4 [(4) baby wipes;
- 5 (5)] (3) toothbrushes, toothpaste, tooth powders, mouthwash, dental  
6 floss, or other similar oral hygiene products; or
- 7 [(6)] (4) sanitary pads, tampons, menstrual sponges, menstrual cups, or  
8 other similar feminine hygiene products.
- 9 11-244.

10 The sales and use tax does not apply to a sale of:

- 11 (1) **BABY FOOD OR BABY FORMULA;**
- 12 (2) **BABY OIL OR BABY POWDER;**
- 13 (3) **BABY WIPES;**
- 14 (4) **A POTTY CHAIR DESIGNED FOR USE BY CHILDREN;**
- 15 (5) **an infant car seat;**
- 16 (6) **A HIGH CHAIR OR BOOSTER SEAT;**
- 17 (7) **A CRIB OR BASSINET;**
- 18 (8) **A STROLLER;**
- 19 (9) **AN ITEM OF INFANT CLOTHING, A SWADDLE, A BIB, OR AN INFANT**  
20 **BLANKET; OR**
- 21 (10) **A BABY MONITOR.**

22 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July  
23 1, 2025.