HOUSE BILL 606

Q4   4lr1652

By: **Delegates Szeliga and Sample–Hughes**
Introduced and read first time: January 25, 2024
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 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 2023 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 2023 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:

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, 2024.