

# SENATE BILL 386

Q4  
SB 22/13 – B&T

4lr0830

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By: **Senators Brinkley, Colburn, Jacobs, Jones–Rodwell, Klausmeier,  
Madaleno, Montgomery, Muse, and Raskin**

Introduced and read first time: January 23, 2014

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Exemption – Home Wheelchair Lifts and Stairlifts**

3 FOR the purpose of exempting from the sales and use tax the sale of home wheelchair  
4 lifts and stairlifts; and generally relating to a sales and use tax exemption for  
5 certain physical aids.

6 BY repealing and reenacting, with amendments,  
7 Article – Tax – General  
8 Section 11–211(b)  
9 Annotated Code of Maryland  
10 (2010 Replacement Volume and 2013 Supplement)

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

13 **Article – Tax – General**

14 11–211.

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

16 (1) a hemodialysis drug or device, by a licensed pharmacist or by a  
17 person who holds a permit under § 12–603 of the Health Occupations Article, directly  
18 to a hemodialysis patient requiring regular home treatment;

19 (2) tangible personal property that is manufactured or adapted  
20 specifically to compensate for blindness, including braille slates and paper, items with  
21 braille markings, preset insulin syringes, and raised line drawing kits;

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1           (3) a decoder for captioned television programs for use by a  
2 hearing-impaired individual;

3           (4) a telecommunications device that is adapted specifically for  
4 hearing-impaired individuals and is:

5                   (i) a device that changes digital codes into tones for  
6 transmission through telephone lines;

7                   (ii) a flashing signal device; or

8                   (iii) a telebraille machine;

9           (5) an artificial eye, hearing device, or limb;

10          (6) a colostomy or ileostomy appliance;

11          (7) corrective eyeglasses;

12          (8) an orthopedic or surgical appliance prescribed by a physician and  
13 designed to be worn on the person of the user;

14          (9) a battery for an artificial hearing device or larynx, transcutaneous  
15 nerve stimulator, or electrically powered wheelchair;

16          (10) a replacement cord for an artificial hearing device;

17          (11) crutches;

18          (12) a wheelchair;

19          **(13) A HOME WHEELCHAIR LIFT;**

20          **(14) A STAIRLIFT;**

21          **[(13)] (15)** a hospital bed;

22          **[(14)] (16)** an oxygen tent;

23          **[(15)] (17)** any other sickroom equipment that the Comptroller defines  
24 by regulations or medical equipment that:

25                   (i) can withstand repeated use;

26                   (ii) is used exclusively to serve a medical purpose;

1 (iii) is not useful to a person in the absence of illness or injury;  
2 and

3 (iv) is for use in the home or on the individual's person;

4 ~~[(16)]~~ **(18)** tangible personal property for installation in a motor  
5 vehicle:

6 (i) to provide access to the motor vehicle by an individual with  
7 a disability; or

8 (ii) to permit an individual with a disability to operate the  
9 motor vehicle;

10 ~~[(17)]~~ **(19)** a wig or hairpiece needed as a result of documented medical  
11 or surgical treatment;

12 ~~[(18)]~~ **(20)** nicotine patches, nicotine gum, or any other product  
13 intended for use as an aid in tobacco use cessation and approved by the United States  
14 Food and Drug Administration for that purpose; or

15 ~~[(19)]~~ **(21)** tangible personal property that is manufactured for the  
16 purpose of initiating, supporting, or sustaining breast-feeding, including breast  
17 pumps, breast pump kits, nipple enhancers, breast shields, breast shells,  
18 supplemental nursing systems, softcup feeders, feeding tubes, breast milk storage  
19 bags, periodontal syringes, finger feeders, haberman feeders, and purified lanolin.

20 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
21 July 1, 2014.