

SB0316/873024/1

BY: Budget and Taxation Committee

AMENDMENTS TO SENATE BILL 316
(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 2, after “Diapers” insert “and Baby Products”; in line 4, after the first “diapers” insert “, baby bottles, baby bottle nipples, and infant car seats”; in the same line, after the second “diapers” insert “and baby products”; in line 7, strike “11–211(c)” and substitute “11–211(b)(18) and (19) and (c)”; and after line 9, insert:

“BY adding to

Article - Tax - General

Section 11–211(b)(20) and 11–244

Annotated Code of Maryland

(2016 Replacement Volume and 2021 Supplement)”.

AMENDMENT NO. 2

On page 1, after line 13, insert:

“(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; OR

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(20) BABY BOTTLES OR BABY BOTTLE NIPPLES.”;

and after line 18, insert:

“11-244.

THE SALES AND USE TAX DOES NOT APPLY TO A SALE OF AN INFANT CAR SEAT.” .