

Chapter 9

**(House Bill 288)**

AN ACT concerning

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

FOR the purpose of providing an exemption from the sales and use tax for the sale of baby bottles, baby bottle nipples, and infant car seats; and generally relating to a sales and use tax exemption for baby products.

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) and 11–244  
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; **OR**

**(20) BABY BOTTLES OR BABY BOTTLE NIPPLES.**

11–244.

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

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

**Approved by the Governor, April 1, 2022.**