

SENATE BILL 904

Q4

6lr2383

By: **Senators Young, Ready, and Rosapepe**

Introduced and read first time: February 5, 2016

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Sales and Use Tax – Diapers – Exemption**

3 FOR the purpose of providing an exemption from the sales and use tax for the sale of
4 diapers; and generally relating to a sales and use tax exemption for diapers.

5 BY repealing and reenacting, with amendments,
6 Article – Tax – General
7 Section 11–211(c)
8 Annotated Code of Maryland
9 (2010 Replacement Volume and 2015 Supplement)

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

12 **Article – Tax – General**

13 11–211.

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

15 (1) baby oil or baby powder; [or]

16 **(2) DIAPERS; OR**

17 **[(2)] (3)** sanitary napkins or tampons.

18 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
19 1, 2016.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

