

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:

(16) tangible personal property for installation in a motor vehicle:

(i) to provide access to the motor vehicle by a handicapped individual; or

(ii) to permit a handicapped individual to operate the motor vehicle;

[or]

(17) a wig or hairpiece needed as a result of documented medical or surgical treatment[.]; OR

(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.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2000.

Approved May 11, 2000.

CHAPTER 237

(House Bill 128)

AN ACT concerning

Sales and Use Tax - Tobacco Use Cessation Products

FOR the purpose of exempting from the sales and use tax the sale of certain products intended for use as an aid in tobacco use cessation.

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 11-211(b)(16) and (17)

Annotated Code of Maryland

(1997 Replacement Volume and 1999 Supplement)

BY adding to

Article - Tax - General

Section 11-211(b)(18)

Annotated Code of Maryland