HOUSE BILL 1326

Q4   0lr2990

By: **Delegates Buckel and Luedtke**
Introduced and read first time: February 7, 2020
Assigned to: Ways and Means

Committee Report: Favorable with amendments
House action: Adopted
Read second time: March 9, 2020

CHAPTER _____

1   AN ACT concerning

2   **Sales and Use Tax – Exemption for Artificial Hearing Device Earmolds,**
3   **Equipment, and ~~Supplies~~ Parts**

4   FOR the purpose of exempting from the sales and use tax the sale of certain earmolds for
5   artificial hearing devices and certain artificial hearing device–related equipment
6   and ~~supplies;~~ parts; repealing a certain sales and use tax exemption for certain
7   obsolete artificial hearing device–related equipment; and generally relating to a
8   sales and use tax exemption for artificial hearing device earmolds, equipment, and
9   ~~supplies~~ parts.

10 BY repealing and reenacting, with amendments,
11   Article – Tax – General
12   Section 11–211(b)(10)
13   Annotated Code of Maryland
14   (2016 Replacement Volume and 2019 Supplement)

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

17   **Article – Tax – General**

18 11–211.

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

EXPLANATION: **CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.**
    [Brackets] indicate matter deleted from existing law.
    Underlining indicates amendments to bill.
    ~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by
    amendment.

1   (10) **(I)**   ~~a replacement cord for an artificial hearing device;~~

2   ~~(II)~~   **A CUSTOM–MADE EARMOLD FOR AN ARTIFICIAL HEARING**
3 **DEVICE;** ~~OR~~

4   ~~(III)   ANY   OTHER   ARTIFICIAL   HEARING   DEVICE–RELATED~~
5 ~~EQUIPMENT AND SUPPLIES;~~

6   **(II)**   **A BATTERY CHARGER FOR AN ARTIFICIAL HEARING DEVICE;**
7 **OR**

8   **(III)**   **A RECEIVER FOR AN ARTIFICIAL HEARING DEVICE;**

9   SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
10 1, 2020.

Approved:

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                                                          Governor.

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                                           Speaker of the House of Delegates.

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                                              President of the Senate.