

# HOUSE BILL 1326

Q4

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By: **Delegates Buckel and Luedtke**

Introduced and read first time: February 7, 2020

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

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

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; and generally relating to a sales and use tax exemption for artificial  
7 hearing device earmolds, equipment, and supplies.

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

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

15 **Article – Tax – General**

16 11–211.

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

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

19 **(II) A CUSTOM–MADE EARMOLD FOR AN ARTIFICIAL HEARING**  
20 **DEVICE; OR**

21 **(III) ANY OTHER ARTIFICIAL HEARING DEVICE–RELATED**  
22 **EQUIPMENT AND SUPPLIES;**

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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