

~~Section 11-211(b)(8)~~
Section 11-211(b)(15) and (16)
Annotated Code of Maryland
(1988 Volume)

BY adding to

Article - Tax - General
Section 11-211(b)(17)
Annotated Code of Maryland
(1988 Volume)

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:

~~(8) -- {an} A WIG, HAIRPIECE, OR orthopedic or surgical appliance -- THAT -- IS -- prescribed by a physician and designed to be worn on the person of the user;~~

(15) any other sickroom equipment that the Comptroller defines by regulation; [or]

(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.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1989.

Approved May 19, 1989.
