

Sincerely,
Parris N. Glendening
Governor

Senate Bill No. 573

AN ACT concerning

Sales and Use Tax – Medical Equipment

FOR the purpose of exempting from the sales and use tax certain medical equipment that is furnished pursuant to a doctor's order; and repealing a certain exemption under the sales and use tax for sickroom equipment that the Comptroller defines by regulation; under certain circumstances; and generally relating to the sales and use tax on medical equipment.

BY repealing and reenacting, with amendments,
Article – Tax – General
Section 11-211(b)(15)
Annotated Code of Maryland
(1988 Volume and 1994 Supplement)

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:

(15) ~~any other sickroom equipment that the Comptroller defines by regulations} OR MEDICAL EQUIPMENT THAT IS FURNISHED PURSUANT TO A DOCTOR'S ORDER FOR USE IN AN INDIVIDUAL'S RESIDENCE OR ON AN INDIVIDUAL'S PERSON; THAT:~~

- (I) CAN WITHSTAND REPEATED USE;
- (II) IS USED EXCLUSIVELY TO SERVE A MEDICAL PURPOSE;
- (III) IS NOT USEFUL TO A PERSON IN THE ABSENCE OF ILLNESS OR INJURY; AND
- (IV) IS FOR USE IN THE HOME OR ON THE INDIVIDUAL'S PERSON;

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1995.

May 24, 1995

The Honorable Thomas V. Mike Miller, Jr.