

the State Treasurer, and the proceeds of the loan equal to the amount of the matching fund shall be expended for the purposes provided in this Act. Any amount of the loan in excess of the amount of the matching fund certified by the Board of Public Works shall be canceled and be of no further effect.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2001.

Approved April 20, 2001.

CHAPTER 137

(Senate Bill 252)

AN ACT concerning

Sales and Use Tax - Supplies Supporting Breast-Feeding

FOR the purpose of exempting from the sales and use tax the sale of tangible personal property that is manufactured for the purpose of initiating, supporting, or sustaining breast-feeding.

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 11-211(b)(17) and (18)

Annotated Code of Maryland

(1997 Replacement Volume and 2000 Supplement)

BY adding to

Article - Tax - General

Section 11-211(b)(19)

Annotated Code of Maryland

(1997 Replacement Volume and 2000 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:

(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[.]; OR