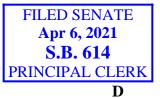
GENERAL ASSEMBLY OF NORTH CAROLINA SESSION 2021



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## SENATE BILL DRS15229-SVf-10

Short Title:	Feminine Hygiene Product Sales Tax Exemption.	(Public)
Sponsors:	Senators Marcus, Murdock, and Mayfield (Primary Sponsors).	
Referred to:		

1	A BILL TO BE ENTITLED			
2	AN ACT TO EXEMPT FEMININE HYGIENE PRODUCTS FROM SALES TAX.			
3	The General Assembly of North Carolina enacts:			
4	<b>SECTION 1.</b> G.S. 105-164.3 reads as rewritten:			
5	"§ 105-164.3. Defin	itions.		
6	The following de	finitions apply in this Article:		
7				
8	<u>(88)</u> <u>Fe</u>	eminine hygiene products. – Tampons, panty liners, menstrual cups, sanitary		
9	<u>na</u>	pkins, and other similar tangible personal property designed for feminine		
10	hy	giene in connection with the human menstrual cycle but does not include		
11	<u>"</u> g	rooming and hygiene products."		
12				
13	<u>(94)</u> <u>G</u>	rooming and hygiene products Soaps and cleaning solutions, shampoo,		
14		othpaste, mouthwash, antiperspirants, suntan lotions, and sunscreens,		
15		gardless of whether the items meet the definition of "over-the-counter		
16		ugs."		
17	"			
18		<b>N 2.</b> G.S. 105-164.13 reads as rewritten:		
19		il sales and use tax.		
20	The sale at retail and the use, storage, or consumption in this State of the following items are			
21	specifically exempted from the tax imposed by this Article:			
22	•••			
23		eminine hygiene products."		
24		<b>N 3.</b> This act becomes effective October 1, 2021, and applies to sales made		
25	on or after that date.			

