

BILL SUMMARY
2nd Session of the 58th Legislature

Bill No.:	SB1499
Version:	CS
Request Number:	11311
Author:	Rep. Roe
Date:	4/12/2022
Impact:	Tax Commission:

Unknown Decrease in Sales Tax Revenue

Research Analysis

The committee substitute (CS) to SB 1499 specifies that sales of feminine hygiene products to a tax exempt organization whose primary purpose is to provide feminine hygiene products free of charge directly to individuals in need thereof are exempted from sales tax pursuant to the Internal Revenue Code. The CS defines *feminine hygiene products* and declares an emergency.

Prepared By: Dan Brooks

Fiscal Analysis

Information provided by the Tax Commission:

The Proposed Committee Substitute for Engrossed SB 1499 which proposes amendment to Section 1356 of Title 68 to exempt sales of feminine hygiene products to an organization which is exempt from taxation pursuant to the provisions of the Internal Revenue Code, 26 U.S.C., Section 501(c)(3) and whose primary and principal purpose is to provide feminine hygiene products free of charge directly to individuals in need thereof and/or to organizations for distribution to those in need of such products. For the purposes of this paragraph, "feminine hygiene products" means tampons, panty liners, menstrual cups, sanitary napkins, and other similar tangible personal property designed for feminine hygiene in connection with the human menstrual cycle.

The proposed amendment would allow qualifying entities which have or will obtain a determination letter from the Internal Revenue Service of their tax exempt status pursuant to 26 U.S.C. § 501(c)(3) and whose primary purpose is to distribute feminine hygiene products free of charge directly to individuals in need thereof and/or to organizations for distribution to those in need of such products to purchase these products exempt from state and local sales tax.

Presently, there is one known organization that could qualify for the exemption.

Prepared By: Mark Tygret

Other Considerations

None.

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