A BILL TO BE ENTITLED
AN ACT TO ACHIEVE MENSTRUAL EQUITY BY EXEMPTING CERTAIN FEMININE
HYGIENE PRODUCTS FROM SALES TAX AND TO CREATE A RECURRING FUND
FOR THE FEMININE HYGIENE PRODUCTS GRANT PROGRAM.

The General Assembly of North Carolina enacts:

SECTION 1. G.S. 105-164.3 is amended by adding two new subdivisions to read:

"(88) Feminine hygiene products. – Tampons, panty liners, menstrual cups, sanitary
napkins, and other similar tangible personal property designed for feminine
hygiene in connection with the human menstrual cycle but does not include
"grooming and hygiene products."

…

(94) Grooming and hygiene products. – Soaps and cleaning solutions, shampoo,
toothpaste, mouthwash, antiperspirants, and sun tan lotions and screens,
regardless of whether the items meet the definition of "over-the-counter
drugs.""

SECTION 2. G.S. 105-164.13 is amended by adding a new subdivision to read:

"(74) Feminine hygiene products."

SECTION 3. Article 25B of Chapter 115C of the General Statutes reads as rewritten:

"Article 25B.

"Mental Health Needs of Students."

…

§ 115C-377. Feminine Hygiene Products Grant Program.

(a) Program; Purpose. – The Department of Public Instruction shall establish the
Feminine Hygiene Products Grant Program (Program) to enable public school units to provide
students with feminine hygiene products at no charge to the student to (i) support the student’s
continued attendance at school during their menstrual cycle, (ii) provide hygiene products to
students who cannot afford them, and (iii) make funds available to public school units for
purchasing the products.

(b) Grants. – To the extent funds are made available for the Program, the Department of
Public Instruction shall award public school units grants of up to five thousand dollars ($5,000)
on a first-come, first-served basis. No public school unit shall receive more than one grant per
year.

(c) Reporting. – No later than March 15, 2023, and every year thereafter that funds are
made available for the Program, the Department shall report to the Joint Legislative Education
Oversight Committee on the public school units receiving grants under the Program, the specific
feminine hygiene products purchased with the grant funds, and the impact of the Program on student health and well-being."

SECTION 4. Section 6(d) of S.L. 2018-32, as amended by Section 1(f) of S.L. 2020-7, reads as rewritten:

"SECTION 6(d) Applicability of Specific Statutes. – The local board of education with an approved renewal school system plan shall be subject to the following Articles and sections of Chapter 115C of the General Statutes:

(16a) Article 25B, Mental Health Needs of Students."