

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2021

FILED SENATE
Apr 6, 2021
S.B. 614
PRINCIPAL CLERK

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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 **SECTION 1.** G.S. 105-164.3 reads as rewritten:

5 "**§ 105-164.3. Definitions.**

6 The following definitions apply in this Article:

7 ...

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

12 ...

13 (94) Grooming and hygiene products. – Soaps and cleaning solutions, shampoo,
14 toothpaste, mouthwash, antiperspirants, suntan lotions, and sunscreens,
15 regardless of whether the items meet the definition of "over-the-counter
16 drugs."

17"

18 **SECTION 2.** G.S. 105-164.13 reads as rewritten:

19 "**§ 105-164.13. Retail 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 (74) Feminine hygiene products."

24 **SECTION 3.** This act becomes effective October 1, 2021, and applies to sales made
25 on or after that date.

