

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2021

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HOUSE BILL 595

Short Title: Hygiene Product Sales Tax Exemption. (Public)

Sponsors: Representatives von Haefen, Dahle, Butler, and Belk (Primary Sponsors).
For a complete list of sponsors, refer to the North Carolina General Assembly web site.

Referred to: Rules, Calendar, and Operations of the House

April 20, 2021

1 A BILL TO BE ENTITLED
2 AN ACT TO EXEMPT CERTAIN HYGIENE PRODUCTS FROM SALES TAX.
3 The General Assembly of North Carolina enacts:

4 **SECTION 1.** G.S. 105-164.3 is amended by adding two new subdivisions to read:
5 "(88) Feminine hygiene products. – Tampons, panty liners, menstrual cups, sanitary
6 napkins, and other similar tangible personal property designed for feminine
7 hygiene in connection with the human menstrual cycle but does not include
8 "grooming and hygiene products."

9 ...
10 (94) Grooming and hygiene products. – Soaps and cleaning solutions, shampoo,
11 toothpaste, mouthwash, antiperspirants, and sun tan lotions and screens,
12 regardless of whether the items meet the definition of "over-the-counter
13 drugs."

14 **SECTION 2.** G.S. 105-164.13 is amended by adding a new subdivision to read:
15 "(74) Feminine hygiene products."

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



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