

**GENERAL ASSEMBLY OF NORTH CAROLINA**  
**SESSION 2021**

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**SENATE BILL 614**

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

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Sponsors:     Senators Marcus, Murdock, and Mayfield (Primary Sponsors).

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Referred to:   Rules and Operations of the Senate

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April 7, 2021

A BILL TO BE ENTITLED

AN ACT TO EXEMPT FEMININE HYGIENE PRODUCTS FROM SALES TAX.

The General Assembly of North Carolina enacts:

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

**"§ 105-164.3. Definitions.**

The following definitions apply in this Article:

...

(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, suntan lotions, and sunscreens, regardless of whether the items meet the definition of "over-the-counter drugs."

...."

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

**"§ 105-164.13. Retail sales and use tax.**

The sale at retail and the use, storage, or consumption in this State of the following items are specifically exempted from the tax imposed by this Article:

...

(74) Feminine hygiene products."

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

