

1 State of Arkansas
2 93rd General Assembly
3 Regular Session, 2021

A Bill

HOUSE BILL 1065

4
5 By: Representatives Pilkington, McCollum
6 By: Senators B. Davis, T. Garner

For An Act To Be Entitled

9 AN ACT TO EXEMPT CERTAIN PRODUCTS FROM SALES AND USE
10 TAX; TO EXEMPT FEMININE HYGIENE PRODUCTS FROM SALES
11 AND USE TAX; AND FOR OTHER PURPOSES.

Subtitle

14 TO EXEMPT FEMININE HYGIENE PRODUCTS FROM
15 SALES AND USE TAX.

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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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21 SECTION 1. Arkansas Code § 26-52-401, concerning sales tax exemptions
22 for certain products and services, is amended to add an additional
23 subdivision to read as follows:

24 (42)(A) Gross receipts or gross proceeds derived from the sale
25 of a feminine hygiene product.

26 (B) As used in this subdivision (42), "feminine hygiene
27 product" means a tampon, panty liner, menstrual cup, sanitary napkin, and
28 other similar tangible personal property designed for feminine hygiene in
29 connection with the human menstrual cycle, but does not include the following
30 items regardless of whether the item is an over-the-counter drug that
31 contains a label that identifies the product as a drug as required by 21
32 C.F.R. § 201.66, as it existed on January 1, 2021:

33 (i) A soap or cleaning solution;

34 (ii) Shampoo;

35 (iii) Toothpaste;

36 (iv) Mouthwash;



1 (v) Antiperspirant; or

2 (vi) Suntan lotion and sunscreen.

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4 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the
5 first day of the calendar quarter following the effective date of this act.
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