

INTERIM STUDY PROPOSAL 2021-142

State of Arkansas

93rd General Assembly

Third Extraordinary Session, 2022

A Bill

RWO/RWO

HOUSE BILL

By: Representatives Pilkington, Ennett

Filed with: House Committee on Insurance and Commerce
pursuant to A.C.A. §10-3-217.

For An Act To Be Entitled

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

Subtitle

TO EXEMPT FEMININE HYGIENE PRODUCTS FROM
SALES AND USE TAX.

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

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

(43)(A) Gross receipts or gross proceeds derived from the sale
of feminine hygiene products.

(B) "Feminine hygiene products" means 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;

(8) "Grooming and hygiene products" means soaps and cleaning
solutions, shampoo, toothpaste, mouthwash, antiperspirants, and sun tan
lotions and screen, regardless of whether the items meet the definition of
"over-the-counter drug";

1 (9) "Over-the-counter drug" means a drug that contains a label
2 that identifies the product as a drug as required by 21 C.F.R. § 201.66, as
3 it existed on January 1, 2022;
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5 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the
6 first day of the calendar quarter following the effective date of this act.
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9 Referred by Representative Pilkington

10 Prepared by: RWO/RWO
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1 Prepared by: RWO/JMT

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