

2 State of Arkansas

3 93rd General Assembly

4 Third Extraordinary Session, 2022

A Bill

RWO/RWO

HOUSE BILL

5
6 By: Representatives Pilkington, Ennett

7 Filed with: House Committee on Insurance and Commerce

8 pursuant to A.C.A. §10-3-217.

9 For An Act To Be Entitled

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

13 14 15 Subtitle

16 TO EXEMPT FEMININE HYGIENE PRODUCTS FROM
17 SALES AND USE TAX.

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

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

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

27 (B) "Feminine hygiene products" means tampons, panty
28 liners, menstrual cups, sanitary napkins, and other similar tangible personal
29 property designed for feminine hygiene in connection with the human menstrual
30 cycle, but does not include grooming and hygiene products;

31 (8) "Grooming and hygiene products" means soaps and cleaning
32 solutions, shampoo, toothpaste, mouthwash, antiperspirants, and sun tan
33 lotions and screen, regardless of whether the items meet the definition of
34 "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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