



SENATE MOTION

MADAM PRESIDENT:

I move that Engrossed House Bill 1001(ss) be amended to read as follows:

- 1 Page 2, between lines 32 and 33, begin a new paragraph and insert:
2 "SECTION 2. IC 6-2.5-1-11.4 IS ADDED TO THE INDIANA
3 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
4 [EFFECTIVE UPON PASSAGE]: **Sec. 11.4. "Baby wipes" means a**
5 **towelette used to clean the skin of babies or children.**
6 SECTION 3. IC 6-2.5-1-11.6 IS ADDED TO THE INDIANA
7 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
8 [EFFECTIVE UPON PASSAGE]: **Sec. 11.6. "Breastfeeding items"**
9 **means breast pumps, breast pump kits, breast pump repair and**
10 **replacement parts, and breast pump collection and storage**
11 **supplies.**
12 SECTION 4. IC 6-2.5-1-12.5 IS ADDED TO THE INDIANA
13 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
14 [EFFECTIVE UPON PASSAGE]: **Sec. 12.5. "Children's diapers"**
15 **means disposable or reusable diapers marketed to be worn by**
16 **children.**
17 SECTION 5. IC 6-2.5-1-15.7 IS ADDED TO THE INDIANA
18 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
19 [EFFECTIVE UPON PASSAGE]: **Sec. 15.7. "Diaper" means an**
20 **absorbent garment worn by humans who are incapable of, or have**
21 **difficulty, controlling their bladder or bowel movements."**
22 Page 4, between lines 39 and 40, begin a new paragraph and insert:
23 "SECTION 8. IC 6-2.5-5-58 IS ADDED TO THE INDIANA CODE
24 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE
25 UPON PASSAGE]: **Sec. 58. Sales of the following are exempt from**
26 **the state gross retail tax:**

- 1 **(1) Children's diapers.**
- 2 **(2) Baby wipes.**
- 3 **(3) Breastfeeding items.**
- 4 **(4) Shampoo or soap intended for use on a child less than**
- 5 **three (3) years of age.**

6 SECTION 9. IC 6-2.5-5-59 IS ADDED TO THE INDIANA CODE
 7 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
 8 UPON PASSAGE]: **Sec. 59. (a) For purposes of this section,**
 9 **"feminine hygiene products" means:**

- 10 **(1) tampons;**
- 11 **(2) panty liners;**
- 12 **(3) menstrual cups;**
- 13 **(4) sanitary napkins; and**
- 14 **(5) other similar tangible personal property designed for**
- 15 **feminine hygiene in connection with the human menstrual**
- 16 **cycle.**

17 **(b) Sales of feminine hygiene products are exempt from the state**
 18 **gross retail tax."**

19 Page 12, between lines 10 and 11, begin a new paragraph and insert:
 20 **"SECTION 19. [EFFECTIVE UPON PASSAGE] (a) IC 6-2.5-5-58**
 21 **and IC 6-2.5-5-59, both as added by this act, apply only to retail**
 22 **transactions occurring on or after the first day of the month**
 23 **following the effective date of this SECTION.**

24 **(b) Except as provided in subsection (c), for purposes of this**
 25 **SECTION, a retail transaction is considered to have occurred on**
 26 **or after the first day of the month following the effective date of**
 27 **this SECTION if the property whose transfer constitutes selling at**
 28 **retail is delivered to the purchaser or to the place of delivery**
 29 **designated by the purchaser on or after the first day of the month**
 30 **following the effective date of this SECTION.**

31 **(c) For purposes of this SECTION, notwithstanding the delivery**
 32 **of the property constituting selling at retail on or after the first day**
 33 **of the month following the effective date of this SECTION, a**
 34 **transaction is considered to have occurred before the first day of**
 35 **the month following the effective date of this SECTION, to the**
 36 **extent that:**

- 37 **(1) the agreement of the parties to the transaction is entered**
- 38 **into before the first day of the month following the effective**
- 39 **date of this SECTION; and**
- 40 **(2) payment for the property furnished in the transaction is**
- 41 **made before the first day of the month following the effective**
- 42 **date of this SECTION.**

- 1 **(d) This SECTION expires January 1, 2025."**
- 2 Renumber all SECTIONS consecutively.
(Reference is to EHB 1001(ss) as printed August 3, 2022.)

Senator QADDOURA