

SENATE BILL No. 169

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-2.5-5.

Synopsis: Sales tax exemption for certain hygiene products. Provides that sales of feminine hygiene products and products used to manage incontinence are exempt from the state gross retail tax.

Effective: July 1, 2022.

Yoder

January 6, 2022, read first time and referred to Committee on Tax and Fiscal Policy.



Second Regular Session of the 122nd General Assembly (2022)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2021 Regular Session of the General Assembly.

SENATE BILL No. 169

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-2.5-5-56 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
3 1, 2022]: **Sec. 56. (a) For purposes of this section, "feminine hygiene
4 products" means:**

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

12 **(b) Sales of feminine hygiene products are exempt from the state**
13 **gross retail tax.**

14 SECTION 2. IC 6-2.5-5-57 IS ADDED TO THE INDIANA CODE
15 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
16 1, 2022]: **Sec. 57. Sales of products used to manage incontinence are**
17 **exempt from the state gross retail tax.**



1 SECTION 3. [EFFECTIVE JULY 1, 2022] (a) IC 6-2.5-5-56 and
2 IC 6-2.5-5-57, both as added by this act, apply only to retail
3 transactions occurring after June 30, 2022.

4 (b) Except as provided in subsection (c), a retail transaction is
5 considered to have occurred after June 30, 2022, if the property
6 whose transfer constitutes selling at retail is delivered to the
7 purchaser or to the place of delivery designated by the purchaser
8 after June 30, 2022.

9 (c) Notwithstanding the delivery of the property constituting
10 selling at retail after June 30, 2022, a transaction is considered to
11 have occurred before July 1, 2022, to the extent that:

12 (1) the agreement of the parties to the transaction is entered
13 into before July 1, 2022; and

14 (2) payment for the property furnished in the transaction is
15 made before July 1, 2022.

16 (d) This SECTION expires January 1, 2025.

