

FIRST REGULAR SESSION

HOUSE BILL NO. 114

102ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE SHARP (37).

0170H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to reduced sales tax rates for certain hygiene products.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Chapter 144, RSMo, is amended by adding thereto one new section, to be
2 known as section 144.016, to read as follows:

3 **144.016. 1. Beginning October 1, 2023, the tax levied and imposed under**
4 **chapter 144 on all retail sales of feminine hygiene products and diapers shall be levied at**
5 **a rate not exceeding the rate of sales tax levied on the retail sale of food.**

6 **2. For purposes of this section, the following terms mean:**

7 **(1) "Diapers", absorbent garments worn by infants or toddlers who are not**
8 **toilet-trained or by individuals who are incapable of controlling their bladder or bowel**
9 **movements;**

(2) "Feminine hygiene products", tampons, pads, liners, and cups;

(3) "Food", the same meaning as defined under section 144.014.

✓

EXPLANATION — Matter enclosed in bold-faced brackets ~~thus~~ in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.