

SECOND REGULAR SESSION

HOUSE COMMITTEE SUBSTITUTE FOR

# HOUSE BILL NOS. 1679, 2859 & 2272

101ST GENERAL ASSEMBLY

3310H.03C

DANA RADEMAN MILLER, Chief Clerk

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## AN ACT

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

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*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:

**144.016. 1. Beginning October 1, 2022, the tax levied and imposed under  
2 chapter 144 on all retail sales of feminine hygiene products and diapers shall be levied at  
3 a rate not exceeding the rate of sales tax levied on the retail sale of food.**

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

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

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

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

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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.