

FIRST REGULAR SESSION

HOUSE BILL NO. 747

100TH GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE NEELY.

1716H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to sales tax.

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, 2019, the tax levied and imposed under chapter
2 144 on all retail sales of feminine hygiene products, diapers, and incontinence products
3 shall be levied at a rate that shall not exceed the 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) "Incontinence products", products designed specifically for hygiene matters
10 related to urinary incontinence, including but not limited to, adult diapers.**

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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.