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S.276

Introduced by Senators Pearson, Balint, Campion, Cummings, Hardy, Ingram  
and Lyons

Referred to Committee on

Date:

Subject: Taxation; sales and use tax; exemptions

Statement of purpose of bill as introduced: This bill proposes to exempt  
feminine hygiene products from Vermont's sales and use tax.

An act relating to exempting feminine hygiene products from Vermont's  
sales and use tax

It is hereby enacted by the General Assembly of the State of Vermont:

Sec. 1. 32 V.S.A. § 9706(mm) is added to read:

(mm) The statutory purpose of the exemption for feminine hygiene  
products in subdivision 9741(54) of this title is to limit the cost of goods that  
are necessary for the health and welfare of the people of Vermont.

Sec. 2. 32 V.S.A. § 9741(54) is added to read:

(54) Feminine hygiene products. As used in this subdivision, "feminine  
hygiene products" means tampons, panty liners, menstrual cups, sanitary  
napkins, and other similar tangible personal property designed for feminine

- 1 hygiene in connection with the human menstrual cycle, but does not include
- 2 “grooming and hygiene products” as defined in this chapter.
- 3 Sec. 3. EFFECTIVE DATE
- 4 This act shall take effect on July 1, 2020.