

FIRST REGULAR SESSION

# HOUSE BILL NO. 381

102ND GENERAL ASSEMBLY

---

INTRODUCED BY REPRESENTATIVE ALDRIDGE.

0957H.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, 2023, 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.**

✓

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.