

HB 126 -- SALES TAX ON CERTAIN HYGIENE PRODUCTS

SPONSOR: Nurrenbern

Beginning October 1, 2023, this bill reduces the state sales tax rate on retail sales of feminine hygiene products and diapers to equal the reduced state sales tax rate imposed on the retail sale of food.

Also under this bill, if the United States Department of Agriculture's Food and Nutrition Service creates and makes available to the states a waiver permitting recipients of the supplemental nutrition assistance program (SNAP) or women, infants, and children (WIC) benefits to use such benefits to purchase diapers or certain feminine hygiene products, the Department of Social Services or the Department of Health and Senior Services must apply for the waiver. If the waiver is approved by the Department of Agriculture, the Department will adopt rules and make changes as necessary to implement the approved waiver.

This bill is the same as HB 1971 (2022).