

FIRST REGULAR SESSION

HOUSE BILL NO. 483

103RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE HAUSMAN.

0190H.011

DANA RADEMAN MILLER, Chief Clerk

AN ACT

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

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 known as section 144.016, to read as follows:

144.016. 1. Beginning October 1, 2025, the tax levied and imposed under chapter 144 on all retail sales of diapers, incontinence products, feminine hygiene products, and vitamins or minerals used to support prenatal and menstrual phases shall be levied at a rate not exceeding the rate of sales tax levied on the retail sale of food.

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

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

(2) "Feminine hygiene products", personal care products used to manage menstrual flow including, but not limited to, tampons, pads, liners, and cups;

(3) "Food", the same meaning as defined under section 144.014;

(4) "Incontinence products", products designed specifically for hygiene matters related to urinary incontinence.

3. The department of revenue may promulgate all necessary rules and regulations for the administration of this section, including, but not limited to, rules further specifying and defining which products qualify for this reduced tax, in a manner consistent with the provisions of this section. Any rule or portion of a rule, as that term

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.

18 **is defined in section 536.010, that is created under the authority delegated in this section**
19 **shall become effective only if it complies with and is subject to all of the provisions of**
20 **chapter 536 and, if applicable, section 536.028. This section and chapter 536 are**
21 **nonseverable and if any of the powers vested with the general assembly pursuant to**
22 **chapter 536 to review, to delay the effective date, or to disapprove and annul a rule are**
23 **subsequently held unconstitutional, then the grant of rulemaking authority and any rule**
24 **proposed or adopted after August 28, 2025, shall be invalid and void.**

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