

FIRST REGULAR SESSION

# HOUSE BILL NO. 955

103RD GENERAL ASSEMBLY

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INTRODUCED BY REPRESENTATIVE MANSUR.

1971H.011

JOSEPH ENGLER, Chief Clerk

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## AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to a state sales tax exemption for certain hygiene products.

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*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 144.059, to read as follows:

**144.059. 1. For the purposes of this section, the following terms mean:**

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

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

7 **(3) "Incontinence products", products designed specifically for hygiene matters**  
8 **related to urinary incontinence.**

9 **2. Notwithstanding any provision of law to the contrary, beginning January 1,**  
10 **2026, there shall be no state sales or use tax levied or imposed on any sales of diapers,**  
11 **incontinence products, and feminine hygiene products. The exemption granted under**  
12 **this subsection shall not apply to local sales tax as defined under section 32.085 or local**  
13 **use tax levied or imposed as authorized by law.**

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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.