

SENATE FILE NO. SF0027

Essential health product dignity act.

Sponsored by: Joint Revenue Interim Committee

A BILL

for

1 AN ACT relating to sales and use taxes; establishing a tax
2 exemption for feminine hygiene products and diapers; and
3 providing for an effective date.

4

5 *Be It Enacted by the Legislature of the State of Wyoming:*

6

7 **Section 1.** W.S. 39-15-101(a) by creating new
8 paragraphs (xlviii) and (xlix), 39-15-105(a)(vi) by
9 creating a new subparagraph (F) and 39-16-105(a)(vi) by
10 creating a new subparagraph (F) are amended to read:

11

12 **39-15-101. Definitions.**

13

14 (a) As used in this article:

15

1 (xlviii) "Diaper" means an absorbent garment
2 worn by humans who are incapable of or have difficulty
3 controlling their bladder or bowel movements including
4 children's diapers and adult diapers;

5
6 (xlix) "Feminine hygiene products" means
7 tampons, panty liners, menstrual cups, sanitary napkins and
8 other similar tangible personal property designed for use
9 in connection with the human menstrual cycle but shall not
10 include grooming and hygiene products including soaps or
11 cleaning solutions.

12
13 **39-15-105. Exemptions.**

14
15 (a) The following sales or leases are exempt from the
16 excise tax imposed by this article:

17
18 (vi) For the purpose of exempting sales of
19 services and tangible personal property which are essential
20 human goods and services, the following are exempt:

21
22 (F) Sales of feminine hygiene products and
23 diapers.

1

2 **39-16-105. Exemptions.**

3

4 (a) The following purchases or leases are exempt from
5 the excise tax imposed by this article:

6

7 (vi) For the purpose of exempting sales of
8 services and tangible personal property and services which
9 are essential human goods and services, the following are
10 exempt:

11

12 (F) Purchases of feminine hygiene products
13 and diapers.

14

15 **Section 2.** This act is effective July 1, 2021.

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17

(END)