

**DRAFT ONLY
NOT APPROVED FOR
INTRODUCTION**

HOUSE BILL NO.

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

1 (a) As used in this article:

2

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

7

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

14

15 **39-15-105. Exemptions.**

16

17 (a) The following sales or leases are exempt from the
18 excise tax imposed by this article:

19

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

23

1 (F) Sales of feminine hygiene products and
2 diapers.

3

4 **39-16-105. Exemptions.**

5

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

8

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

13

14 (F) Purchases of feminine hygiene products
15 and diapers.

16

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

18

19 (END)