

SENATE BILL 60

By Gilmore

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, relative to the sales and use tax.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-102, is amended by adding the following as a new, appropriately designated subdivision:

() "Feminine hygiene product":

(A) Means any product to be used by women with respect to menstruation or other genital-tract secretions; and

(B) Includes tampons, pads, liners, cups, and douches;

SECTION 2. Tennessee Code Annotated, Title 67, Chapter 6, Part 3, is amended by adding the following as a new, appropriately designated section:

There is exempt from the tax imposed by this chapter the sale of any feminine hygiene products.

SECTION 3. This act shall take effect July 1, 2019, the public welfare requiring it.