

S.53

An act relating to exempting feminine hygiene products from the Vermont Sales and Use Tax

It is hereby enacted by the General Assembly of the State of Vermont:

Sec. 1. 32 V.S.A. § 9706(nn) is added to read:

(nn) The statutory purpose of the exemption for feminine hygiene products in subdivision 9741(56) of this title is to limit the cost of goods that are necessary for the health and welfare of the people of Vermont.

Sec. 2. 32 V.S.A. § 9741(56) is added to read:

(56) Feminine hygiene products. As used in this subdivision, “feminine hygiene products” means tampons, panty liners, menstrual cups, sanitary napkins, and other similar tangible personal property designed for feminine hygiene in connection with the human menstrual cycle, but does not include “grooming and hygiene products” as defined in this chapter.

Sec. 3. EFFECTIVE DATE

This act shall take effect on July 1, 2021.