

1 S.53

2 Introduced by Senators Pearson, Lyons, Sirotkin and Hardy

3 Referred to Committee on Finance

4 Date: January 29, 2021

5 Subject: Taxation; sales and use tax; exemption; feminine hygiene products

6 Statement of purpose of bill as introduced: This bill proposes to create a sales

7 and use tax exemption for the sale of feminine hygiene products.

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

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

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

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

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

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

1 Sec. 3. EFFECTIVE DATE

2 This act shall take effect on July 1, 2021.