

By: Garcia

S.B. No. 129

A BILL TO BE ENTITLED

AN ACT

1  
2 relating to a sales and use tax exemption for certain feminine  
3 hygiene products.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended  
6 by adding Section 151.3131 to read as follows:

7 Sec. 151.3131. FEMININE HYGIENE PRODUCTS. (a) In this  
8 section, "feminine hygiene product" means tampons, menstrual pads,  
9 menstrual cups, sanitary napkins, and other similar tangible  
10 personal property sold for the principal purpose of feminine  
11 hygiene in connection with the menstrual cycle.

12 (b) The sale, use, or consumption of a feminine hygiene  
13 product is exempted from the taxes imposed by this chapter.

14 SECTION 2. The change in law made by this Act does not  
15 affect taxes imposed before the effective date of this Act, and the  
16 law in effect before the effective date of this Act is continued in  
17 effect for purposes of the liability for and collection of those  
18 taxes.

19 SECTION 3. This Act takes effect September 1, 2017.