

House Bill 123

By: Representatives Stephens of the 164<sup>th</sup>, Au of the 50<sup>th</sup>, Buckner of the 137<sup>th</sup>, and Schofield of the 63<sup>rd</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales  
2 and use taxes, so as to create an exemption from state sales and use tax for certain menstrual  
3 products; to provide for related matters; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 style="text-align:center">**SECTION 1.**

6 Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use  
7 taxes, is amended by revising paragraph (50) of Code Section 48-8-3, relating to exemptions  
8 from state sales and use taxes, as follows:

9 "(50)(A) Sales of insulin syringes and blood glucose level measuring strips dispensed  
10 without a prescription.

11 (B) The sale or use of products with the primary purpose of absorbing or capturing  
12 menstrual flow, including but not limited to tampons, menstrual pads and sanitary  
13 napkins, panty liners, menstrual sponges, and menstrual cups;"

14 style="text-align:center">**SECTION 2.**

15 All laws and parts of laws in conflict with this Act are repealed.