

SECOND REGULAR SESSION

SENATE BILL NO. 800

100TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR SCHUPP.

Pre-filed December 20, 2019, and ordered printed.

ADRIANE D. CROUSE, Secretary.

3283S.03I

AN ACT

To amend chapter 144, RSMo, by adding thereto one new section relating to sales taxes imposed on certain products.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Chapter 14, RSMo, is amended by adding thereto one new section, to be known as section 144.016, to read as follows:

144.016. 1. This act shall be known and may be cited as the "Personal Period Products and Diaper Sales Tax Relief Act".

2. Beginning October 1, 2020, the tax levied and imposed under this chapter on all retail sales of feminine hygiene products, diapers, and incontinence products shall be levied at a rate that shall not exceed the sales tax rate levied on the retail sale of food under section 144.014.

3. For purposes of this section, the following terms mean:

(1) "Diapers", absorbent garments worn by infants or toddlers who are not toilet-trained or by individuals who are incapable of controlling their bladder or bowel movements;

(2) "Feminine hygiene products", tampons, pads, liners, and cups;

(3) "Incontinence products", products designed specifically for hygiene matters related to urinary incontinence, including but not limited to, adult diapers.

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