

HOUSE BILL NO. 1282

Introduced by

Representatives Dobervich, Dakane, Hanson, Ista, O'Brien

Senator Hogan

1 A BILL for an Act to amend and reenact subsection 26 of section 57-39.2-04 of the North
2 Dakota Century Code, relating to a sales and use tax exemption for feminine hygiene products;
3 and to provide an effective date.

4 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

5 **SECTION 1. AMENDMENT.** Subsection 26 of section 57-39.2-04 of the North Dakota
6 Century Code is amended and reenacted as follows:

7 26. Gross receipts from sales of prosthetic devices, durable medical equipment,
8 mobility-enhancing equipment, ~~or~~ supplies for ostomy care or bladder dysfunction, and
9 feminine hygiene products. For purposes of this subsection:

10 a. "Durable medical equipment" means equipment, not including mobility-enhancing
11 equipment, for home use, including repair and replacement parts for such
12 equipment, which:

- 13 (1) Can withstand repeated use;
- 14 (2) Is primarily and customarily used to serve a medical purpose;
- 15 (3) Generally is not useful to a person in the absence of illness or injury; and
- 16 (4) Is not worn in or on the body.

17 "Durable medical equipment" includes equipment and devices designed or
18 intended for ostomy care and management and equipment and devices used
19 exclusively for a person with bladder dysfunction. An exemption certificate is not
20 required to obtain exemption. Repair and replacement parts as used in this
21 definition include all components or attachments used in conjunction with the
22 durable medical equipment. Repair and replacement parts do not include items
23 which are for single patient use only.

- 1 b. "Feminine hygiene product" means a product used to absorb or contain
2 menstrual flow, including tampons, panty liners, menstrual cups, and sanitary
3 napkins.
- 4 c. "Mobility-enhancing equipment" means equipment, not including durable medical
5 equipment sold under a doctor's written prescription, including repair and
6 replacement parts for mobility-enhancing equipment, which:
- 7 (1) Is primarily and customarily used to provide or increase the ability to move
8 from one place to another and which is appropriate for use either at home or
9 in a motor vehicle;
- 10 (2) Is not generally used by persons with normal mobility; and
- 11 (3) Does not include any motor vehicle or equipment on a motor vehicle
12 normally provided by a motor vehicle manufacturer.
- 13 "Mobility-enhancing equipment" includes crutches and wheelchairs for the use of
14 disabled persons, equipment, including manual control units, van lifts, van door
15 opening units, and raised roofs for attaching to or modifying a motor vehicle for
16 use by a permanently physically disabled person, equipment, including elevators,
17 dumbwaiters, chair lifts, and bedroom or bathroom lifts, whether or not sold for
18 attaching to real property, for use by a permanently physically disabled person in
19 that person's principal dwelling, and equipment, including manual control units,
20 for attaching to or modifying motorized implements of husbandry for use by a
21 permanently physically disabled person.
- 22 e.d. "Prosthetic device" means a replacement, corrective, or supportive device sold
23 under a doctor's written prescription, including repair and replacement parts for
24 such a device, worn on or in the body to:
- 25 (1) Artificially replace a missing portion of the body;
- 26 (2) Prevent or correct a physical deformity or malfunction; or
- 27 (3) Support a weak or deformed portion of the body.
- 28 "Prosthetic device" includes artificial devices individually designed, constructed,
29 or altered solely for the use of a particular disabled person so as to become a
30 brace, support, supplement, correction, or substitute for the bodily structure,
31 including the extremities of the individual, artificial limbs, artificial eyes, hearing

1 aids, and other equipment worn as a correction or substitute for any functioning
2 portion of the body, artificial teeth sold by a dentist, and eyeglasses when
3 especially designed or prescribed by an ophthalmologist, physician, oculist, or
4 optometrist for the personal use of the owner or purchaser.

5 ~~d.e.~~ "Supplies for ostomy care or bladder dysfunction" includes:

6 (1) Supplies designed or intended for ostomy care and management, including
7 collection devices, colostomy irrigation equipment and supplies, skin
8 barriers or skin protectors, and other supplies especially designed for use of
9 ostomates.

10 (2) Supplies to be used exclusively by a person with bladder dysfunction,
11 including catheters, collection devices, incontinent pads and pants, adult
12 diapers, and other items used for the care and management of bladder
13 dysfunction. For the purposes of this paragraph:

14 (a) "Adult diapers" means diapers other than children's diapers.

15 (b) "Children's diapers" means diapers marketed to be worn by children.

16 (c) "Diaper" means an absorbent garment worn by humans who are
17 incapable of, or have difficulty, controlling their bladder or bowel
18 movements.

19 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable events occurring after
20 June 30, 2023.