

SENATE BILL 24

By Kyle

AN ACT to amend Tennessee Code Annotated, Title 67,
Chapter 6, relative to sales and use tax
exemptions.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-393(b)(1), is amended by
adding the following as a new subdivision:

Feminine hygiene products;

SECTION 2. Tennessee Code Annotated, Section 67-6-393(e), is amended by deleting
the subsection and substituting instead the following:

(e) For purposes of this section:

(1) "Eligible property" means an item of a type, such as clothing, that
qualifies for exemption under this section; and

(2) "Feminine hygiene product":

(A) Means any product to be used by women with respect to
menstruation or other genital-tract secretions; and

(B) Includes tampons, pads, liners, cups, and douches.

SECTION 3. This act takes effect July 1, 2021, the public welfare requiring it.