

SENATE BILL 2285

By Kyle

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

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

SECTION 1. Tennessee Code Annotated, Section 67-6-102, is amended by adding the following as new, appropriately designated subdivisions:

() "Diaper" means any absorbent garment to be worn by infants and children who are not toilet-trained or individuals who are incapable of, or have difficulty, controlling their bladder or bowel movements;

() "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 2. Tennessee Code Annotated, Title 67, Chapter 6, Part 2, is amended by adding the following as a new, appropriately designated section:

(a) Notwithstanding this part to the contrary, the retail sale of diapers shall be taxed at the rate of five percent (5%) of the sales price.

(b) Notwithstanding this part to the contrary, the retail sale of feminine hygiene products shall be taxed at the rate of five percent (5%) of the sales price.

(c) Notwithstanding this part to the contrary, the retail sale of over-the-counter drugs shall be taxed at the rate of five percent (5%) of the sales price. This subsection (c) does not apply to over-the-counter drugs exempt from the tax imposed by this chapter pursuant to § 67-6-320.

SECTION 3. This act shall take effect July 1, 2016, the public welfare requiring it.