

SENATE FILE NO. SF0086

Essential health product dignity act.

Sponsored by: Senator(s) Ellis and Biteman and  
Representative(s) Brown, Burlingame,  
Flitner, Olsen, Salazar and Simpson

A BILL

for

1 AN ACT relating to sales and use taxes; establishing a tax  
2 exemption for feminine hygiene products and diapers; and  
3 providing for an effective date.

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5 *Be It Enacted by the Legislature of the State of Wyoming:*

6

7 **Section 1.** W.S. 39-15-101(a) by creating new  
8 paragraphs (xlvii) and (xlix), 39-15-105(a)(vi) by creating  
9 a new subparagraph (F) and 39-16-105(a)(vi) by creating a  
10 new subparagraph (F) are amended to read:

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12 **39-15-101. Definitions.**

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14 (a) As used in this article:

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1           (xlvii) "Diaper" means an absorbent garment worn  
2 by humans who are incapable of or have difficulty  
3 controlling their bladder or bowel movements including  
4 children's diapers and adult diapers;

5  
6           (xlix) "Feminine hygiene products" means  
7 tampons, panty liners, menstrual cups, sanitary napkins and  
8 other similar tangible personal property designed for use  
9 in connection with the human menstrual cycle but shall not  
10 include grooming and hygiene products including soaps or  
11 cleaning solutions.

12  
13           **39-15-105. Exemptions.**

14  
15           (a) The following sales or leases are exempt from the  
16 excise tax imposed by this article:

17  
18           (vi) For the purpose of exempting sales of  
19 services and tangible personal property which are essential  
20 human goods and services, the following are exempt:

21  
22           (F) Sales of feminine hygiene products and  
23 diapers.

1

2           **39-16-105. Exemptions.**

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4           (a) The following purchases or leases are exempt from  
5 the excise tax imposed by this article:

6

7                   (vi) For the purpose of exempting sales of  
8 services and tangible personal property and services which  
9 are essential human goods and services, the following are  
10 exempt:

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12                               (F) Purchases of feminine hygiene products  
13 and diapers as defined in W.S. 39-15-101.

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15           **Section 2.** This act is effective July 1, 2020.

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(END)