

By: Howard

H.B. No. 311

A BILL TO BE ENTITLED

AN ACT

1
2 relating to a sales and use tax exemption for certain feminine
3 hygiene products.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Subchapter H, Chapter 151, Tax Code, is amended
6 by adding Section 151.3131 to read as follows:

7 Sec. 151.3131. FEMININE HYGIENE PRODUCTS. (a) In this
8 section, "feminine hygiene product" means a tampon, sanitary
9 napkin, menstrual cup, menstrual sponge, menstrual pad, or other
10 similar tangible personal property sold for the principal purpose
11 of feminine hygiene in connection with the menstrual cycle.

12 (b) The sale, use, or consumption of a feminine hygiene
13 product is exempted from the taxes imposed by this chapter.

14 SECTION 2. The change in law made by this Act does not
15 affect taxes imposed before the effective date of this Act, and the
16 law in effect before the effective date of this Act is continued in
17 effect for purposes of the liability for and collection of those
18 taxes.

19 SECTION 3. This Act takes effect September 1, 2019.