

By: Rodríguez

S.B. No. 146

A BILL TO BE ENTITLED

1 AN ACT
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. Section 151.313(a), Tax Code, is amended to read
6 as follows:

7 (a) The following items are exempted from the taxes imposed
8 by this chapter:

9 (1) a drug or medicine, other than insulin, if
10 prescribed or dispensed for a human or animal by a licensed
11 practitioner of the healing arts;

12 (2) insulin;

13 (3) a drug or medicine that is required to be labeled
14 with a "Drug Facts" panel in accordance with regulations of the
15 federal Food and Drug Administration, without regard to whether it
16 is prescribed or dispensed by a licensed practitioner of the
17 healing arts;

18 (4) a hypodermic syringe or needle;

19 (5) a brace; hearing aid or audio loop; orthopedic,
20 dental, or prosthetic device; ileostomy, colostomy, or ileal
21 bladder appliance; or supplies or replacement parts for the listed
22 items;

23 (6) a therapeutic appliance, device, and any related
24 supplies specifically designed for those products, if dispensed or

1 prescribed by a licensed practitioner of the healing arts, when
2 those items are purchased and used by an individual for whom the
3 items listed in this subdivision were dispensed or prescribed;

4 (7) a corrective lens and necessary and related
5 supplies, if dispensed or prescribed by an ophthalmologist or
6 optometrist;

7 (8) specialized printing or signalling equipment used
8 by the deaf for the purpose of enabling the deaf to communicate
9 through the use of an ordinary telephone and all materials, paper,
10 and printing ribbons used in that equipment;

11 (9) a braille wristwatch, braille writer, braille
12 paper and braille electronic equipment that connects to computer
13 equipment, and the necessary adaptive devices and adaptive computer
14 software;

15 (10) each of the following items if purchased for use
16 by a person who is ~~[the]~~ blind to enable the person ~~[them]~~ to
17 function more independently: a slate and stylus, print enlarger,
18 light probe, magnifier, white cane, talking clock, large print
19 terminal, talking terminal, or harness for guide dog;

20 (11) hospital beds;

21 (12) blood glucose monitoring test strips;

22 (13) an adjustable eating utensil used to facilitate
23 independent eating if purchased for use by a person, including a
24 person who is elderly, has a physical disability ~~[or physically~~
25 ~~disabled]~~, has had a stroke, or is a burn victim, who does not have
26 full use or control of the person's hands or arms;

27 (14) subject to Subsection (d), a dietary supplement;

1 [~~and~~]

2 (15) intravenous systems, supplies, and replacement
3 parts designed or intended to be used in the diagnosis or treatment
4 of humans; and

5 (16) tampons, sanitary napkins, menstrual sponges and
6 pads, and other similar tangible personal property sold for the
7 principal purpose of feminine hygiene in connection with the
8 menstrual cycle.

9 SECTION 2. The change in law made by this Act does not
10 affect taxes imposed before the effective date of this Act, and the
11 law in effect before the effective date of this Act is continued in
12 effect for purposes of the liability for and collection of those
13 taxes.

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