

By: Howard, Thierry, Cole, Button, Minjarez,
et al.

H.B. No. 321

A BILL TO BE ENTITLED

AN ACT

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

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

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

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

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

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

SECTION 3. This Act takes effect September 1, 2021.