

By: Howard

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.