88R4027 SRA-F

By:  Huffman, et al. S.B. No. 379

A BILL TO BE ENTITLED

AN ACT

relating to sales and use tax exemptions for wound care dressings and certain feminine hygiene products.

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

SECTION 1.  Section 151.313, Tax Code, is amended by amending Subsection (a) and adding Subsection (g) to read as follows:

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

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

(2)  insulin;

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

(4)  a hypodermic syringe or needle;

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

(6)  a therapeutic appliance, device, and any related supplies specifically designed for those products, if dispensed or prescribed by a licensed practitioner of the healing arts, when those items are purchased and used by an individual for whom the items listed in this subdivision were dispensed or prescribed;

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

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

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

(10)  each of the following items if purchased for use by the blind to enable them to function more independently: a slate and stylus, print enlarger, light probe, magnifier, white cane, talking clock, large print terminal, talking terminal, or harness for guide dog;

(11)  hospital beds;

(12)  blood glucose monitoring test strips;

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

(14)  subject to Subsection (d), a dietary supplement; [~~and~~]

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

(16)  wound care dressings.

(g)  A product is a wound care dressing for purposes of this section if the product is used to prevent bacterial contamination of a wound by absorbing wound drainage, protecting healing tissue, or maintaining a moist or dry wound environment. The term includes individual sterile adhesive bandages, sterile rolls or pads of gauze, and surgical and medical tape used to secure a wound care dressing to a patient. The term does not include general purpose absorption items, such as cotton balls, cotton swabs, or tissues, or appliances or devices used to drain bodily fluids or irrigate body cavities, such as drains, suction catheters, or irrigation systems.

SECTION 2.  Subchapter H, Chapter 151, Tax Code, is amended by adding Section 151.3132 to read as follows:

Sec. 151.3132.  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 3.  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 4.  This Act takes effect September 1, 2023.