

By: Button

H.B. No. 1265

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

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

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

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

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

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

21 (11) hospital beds;

22 (12) blood glucose monitoring test strips;

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

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

2 [~~and~~]

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

6 (16) wound care dressings.

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

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

20 Sec. 151.3132. FEMININE HYGIENE PRODUCTS. (a) In this
21 section, "feminine hygiene product" means a tampon, sanitary
22 napkin, menstrual cup, menstrual sponge, menstrual pad, or other
23 similar tangible personal property sold for the principal purpose
24 of feminine hygiene in connection with the menstrual cycle.

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

27 SECTION 3. The change in law made by this Act does not

1 affect taxes imposed before the effective date of this Act, and the
2 law in effect before the effective date of this Act is continued in
3 effect for purposes of the liability for and collection of those
4 taxes.

5 SECTION 4. This Act takes effect September 1, 2023.